

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2007



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Introductory

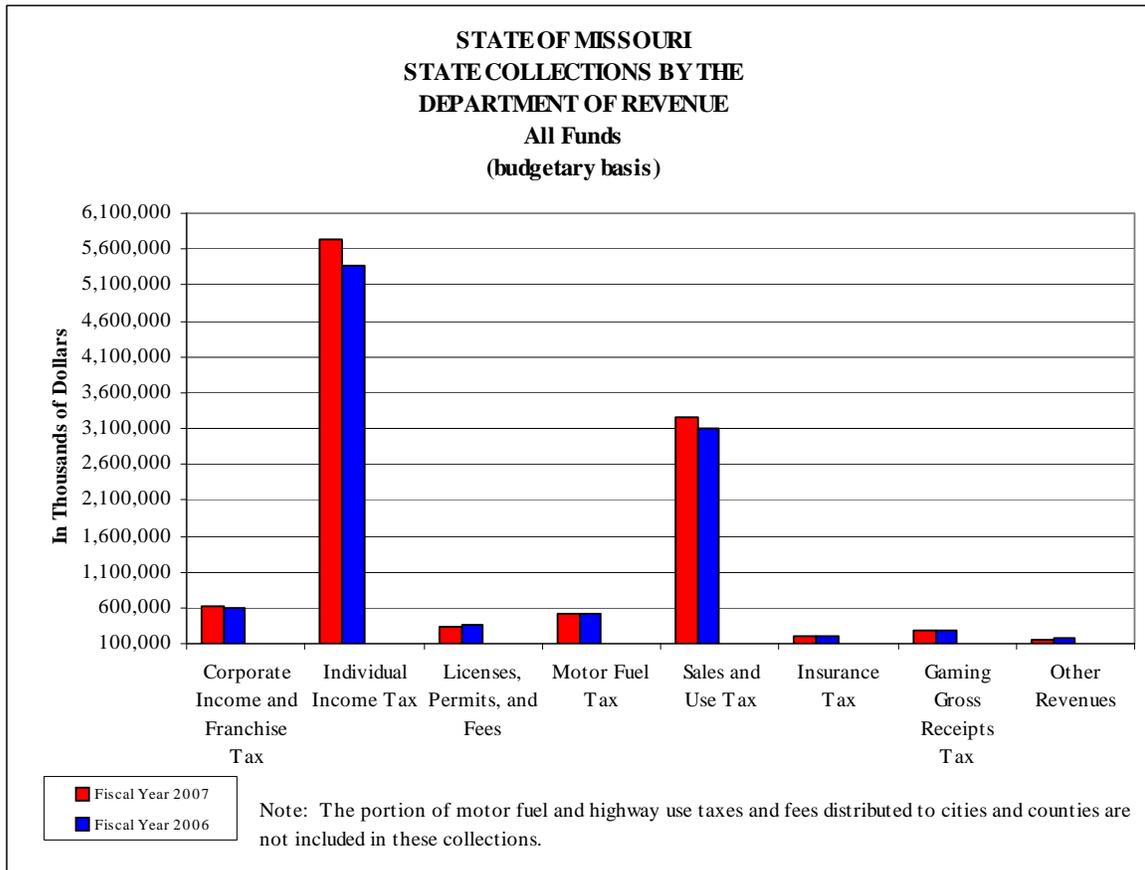
REPORTING ENTITY

The people of Missouri created the Department of Revenue (Department) when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The Department serves as the central collection agency for state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state. The Department strives to provide great customer service, act as a good steward of taxpayers' dollars, and follow the law.

The number of employees authorized by the General Assembly for Fiscal Year 2007 was 1,394.91, with an operating budget of \$73 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Missouri Department of Revenue (Department) totaled \$11.1 billion in Fiscal Year 2007, an increase of 5.2 percent over Fiscal Year 2006. The Department collected 97 percent of the state's General Fund collections and 52 percent of state funds' collections. The graph below shows Department collections for all state funds.



REPORT REQUIREMENTS

This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

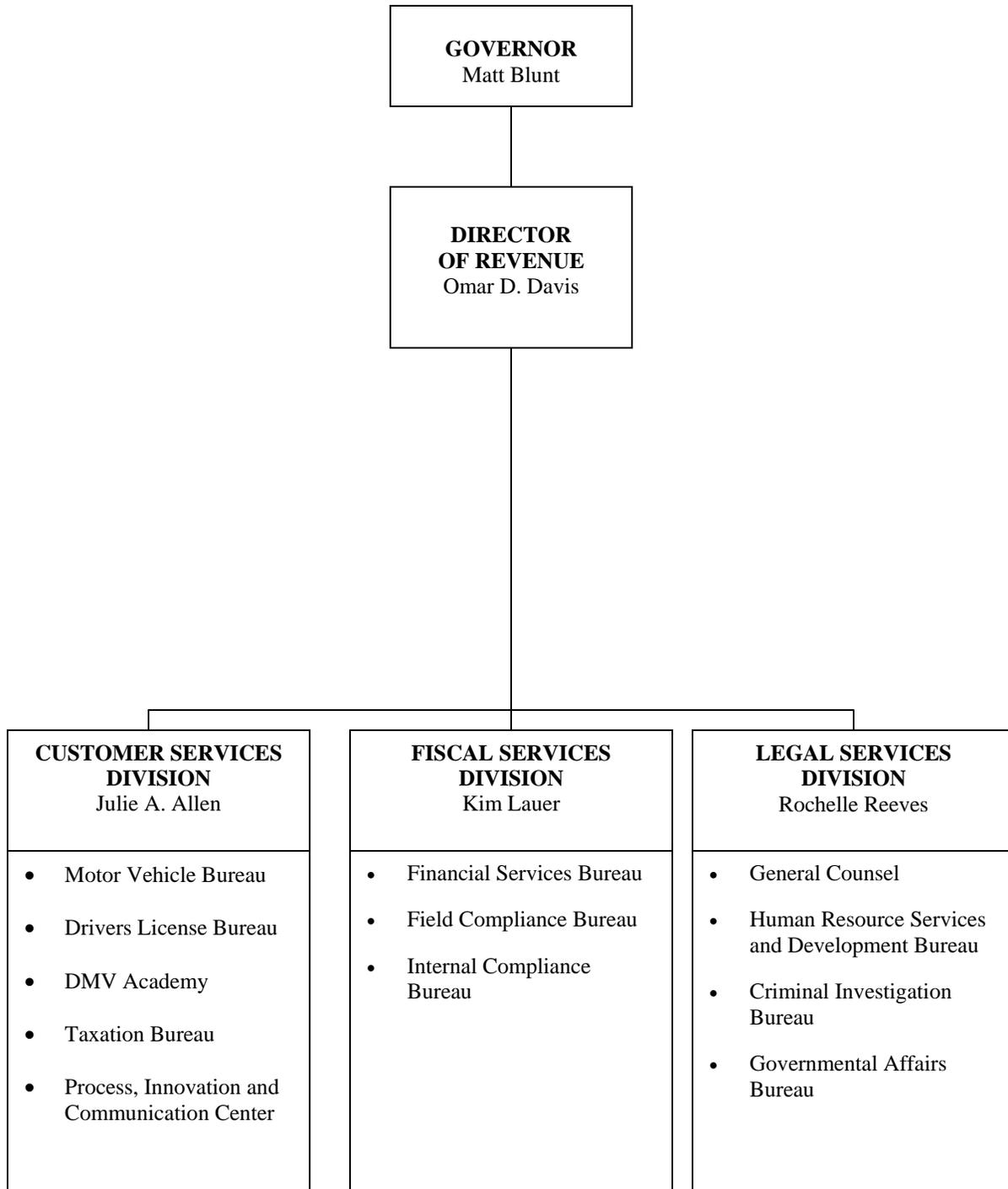
REQUESTS FOR INFORMATION

Questions concerning the information provided in this report or additional financial information should be directed to the Missouri Department of Revenue, Financial Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or e-mail **DOR.FSB_Management@dor.mo.gov**. The report may be viewed online at **www.dor.mo.gov**.

Organization Chart

Department of Revenue

Organizational Chart



Missouri Department of Revenue

Taxes Administered

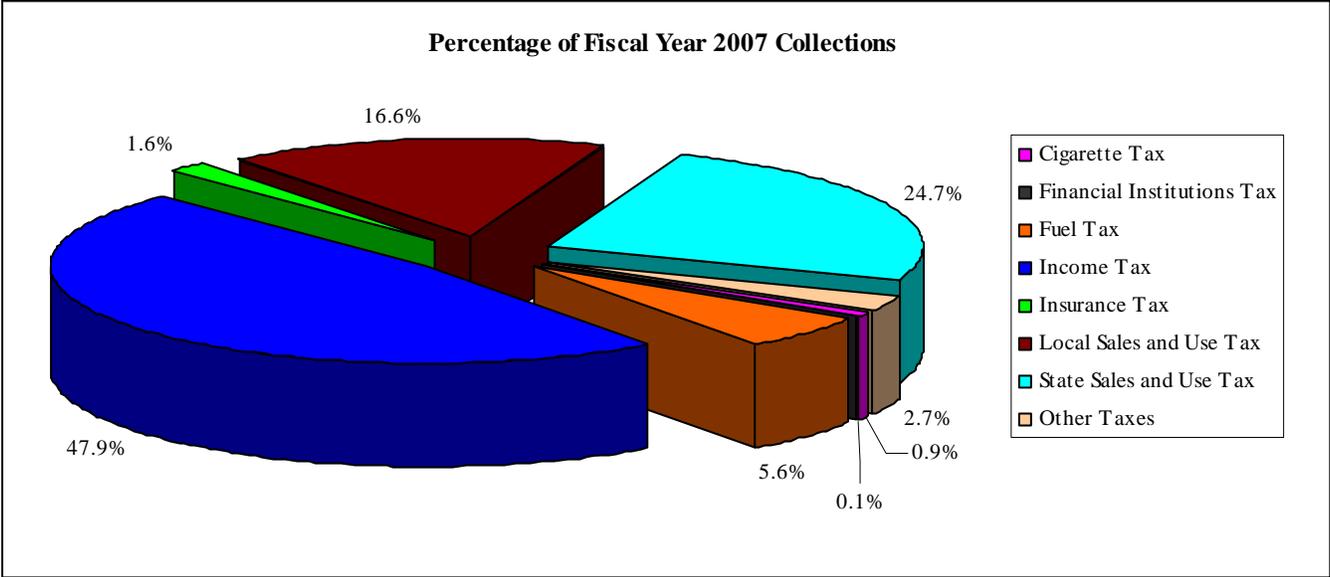
Fiscal Year Ended June 30, 2007



The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.

SUMMARY OF TAXES ADMINISTERED

	FY07 Amount Collected	FY06 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$115,394,219	\$118,205,378	-2.4 %
Financial Institutions Tax	9,544,007	11,514,082	-17.1
Fuel Tax	744,154,322	746,887,976	-0.4
Income Tax	6,368,529,819	5,967,348,281	6.7
Insurance Tax	213,639,116	197,876,471	8.0
Local Sales and Use Tax	2,206,008,170	2,085,801,191	5.8
State Sales and Use Tax	3,288,005,060	3,132,952,693	4.9
Other Taxes	354,114,033	356,781,685	-0.7
Total Collections	\$13,299,388,746	\$12,617,367,757	5.4 %



Taxes Administered

CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

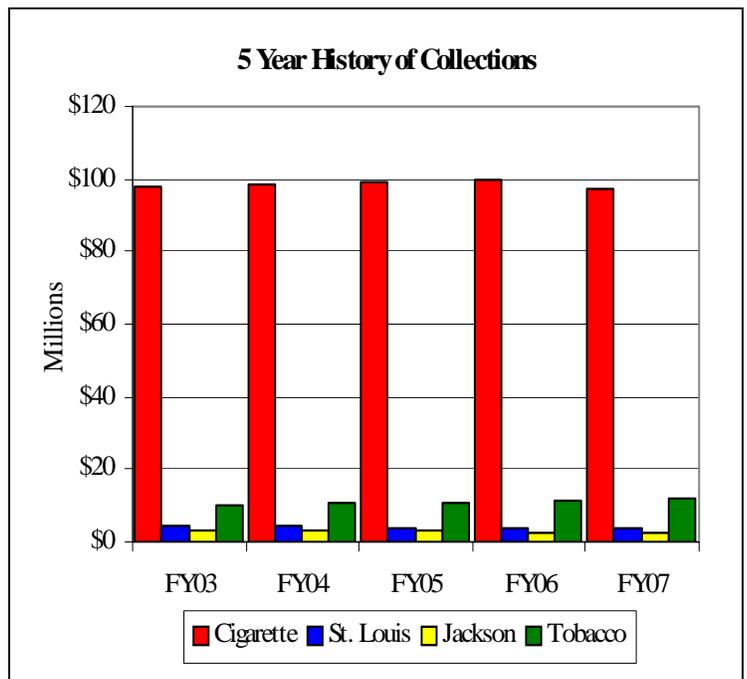
Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer’s invoice price. Disposition of the tax is to the Health Initiatives Fund.

<u>Tax Type</u>	<u>FY07 Amount Collected</u>	<u>Percent Increase/ Decrease from FY06</u>
Cigarette	\$96,959,033	-2.9 %
St. Louis County	3,744,035	-7.4
Jackson County	2,773,668	-2.3
Tobacco Products	11,917,483	4.1
<u>Total Collections</u>	<u>\$115,394,219</u>	<u>-2.4 %</u>



FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

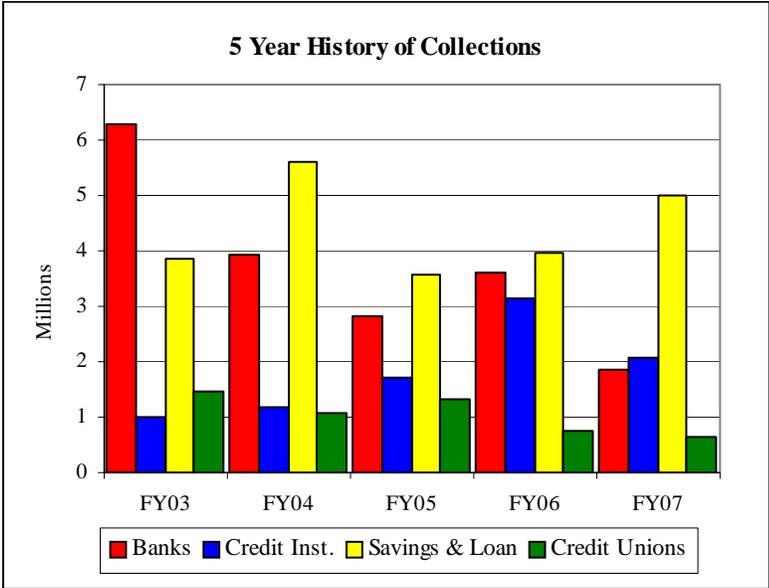
Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

<u>Tax Type</u>	<u>FY07 Amount Collected</u>	<u>Percent Increase/ Decrease from FY06</u>
Banks	\$1,844,504	-49.1 %
Credit Institution	2,056,223	-34.6
Savings & Loan	5,006,499	25.8
<u>Credit Unions</u>	<u>636,781</u>	<u>-16.9</u>
<u>Total Collections</u>	<u>\$9,544,007</u>	<u>-17.1 %</u>



Taxes Administered

FUEL TAX

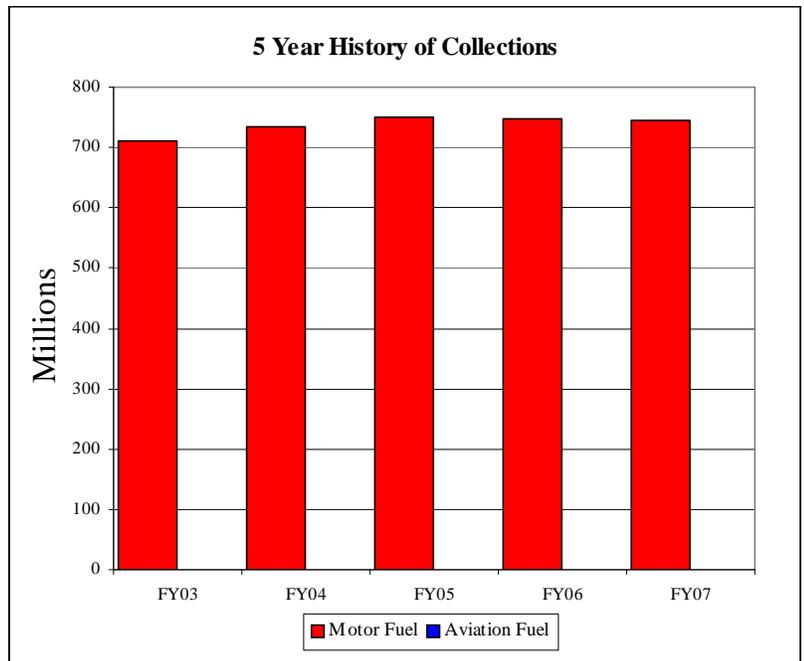
Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Tax and Bonds Non-State Fund for distribution to all counties and incorporated cities.

<u>Tax Type</u>	<u>FY07 Amount Collected</u>	<u>Percent Increase/ Decrease from FY06</u>
Aviation Fuel	\$336,589	-4.8 %
Motor Fuel	743,817,733	-0.4
<u>Total Collections</u>	<u>\$744,154,322</u>	<u>-0.4 %</u>



INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except those funds dedicated to the Missouri Community College Job Training Program Fund as required by Section 178.896, RSMo or the Missouri Community College Job Retention Training Program Fund as required by Section 178.764, RSMo.

Corporation/Franchise

The corporation income tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

The corporation franchise tax, authorized by Chapter 147, RSMo, is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund.

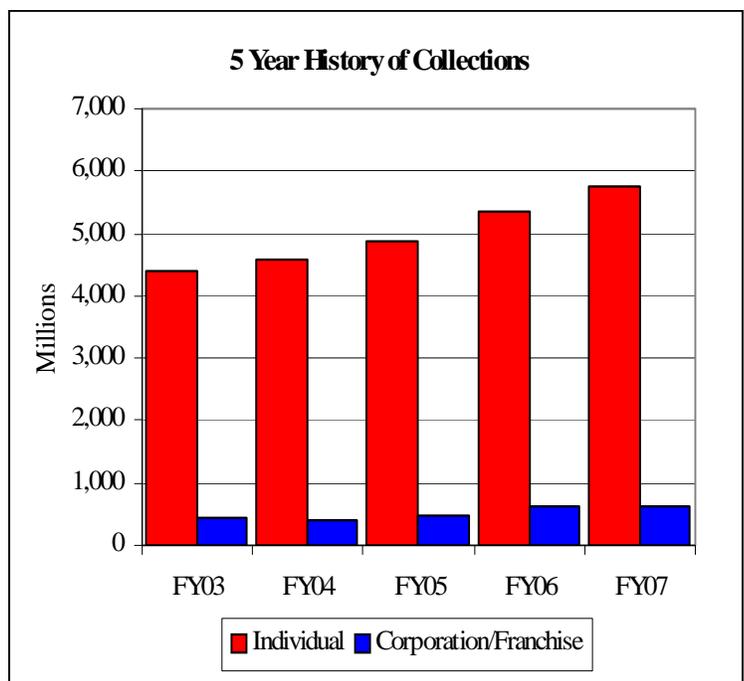
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

Tax Type	FY07 Amount Collected	Percent Increase/ Decrease from FY06
Individual		
Declarations	\$771,925,767	10.3 %
Fiduciary	53,648,895	-14.4
Returns	773,453,600	16.7
Withholding	4,127,516,372	5.1
College Job Training	4,972,702	-13.8
College Job Retention	5,275,690	83.0
Subtotal	\$5,736,793,026	7.0 %
Corporation/Franchise		
Declarations	\$375,475,930	3.4 %
Returns	256,260,863	5.2
Subtotal	\$631,736,793	4.1 %
Total Collections	\$6,368,529,819	6.7 %



Taxes Administered

INSURANCE TAX

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

<u>Tax Type</u>	<u>FY07 Amount Collected</u>	<u>Percent Increase/ Decrease from FY06</u>
Premium (Foreign)	\$199,210,713	5.0 %
Premium (Domestic)	7,917,608	32.6
Surplus Lines	193,488	45.0
Workers Compensation	6,289,512	203.8
<u>Second Injury</u>	<u>27,795</u>	<u>100.0</u>
<u>Total Collections</u>	<u>\$213,639,116</u>	<u>8.0 %</u>

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County and Other Miscellaneous Non-State Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Missouri Department of Revenue. The Missouri Department of Insurance, Financial Institutions, and Professional Registration collects the surplus lines of insurance tax. This is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

See next page for a description of additional tax types and a graph comparing 5 years of collections.

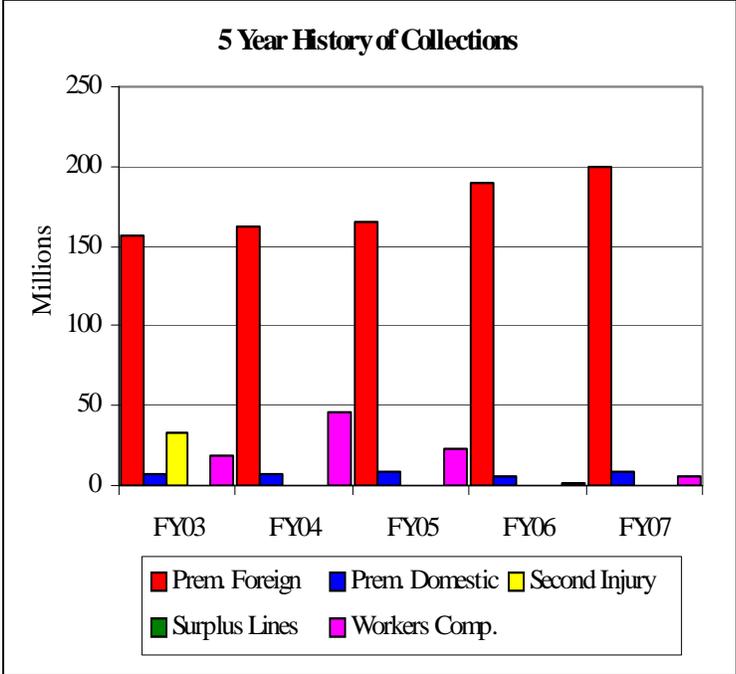
INSURANCE TAX (continued)

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 0 percent for calendar year 2006 and 1 percent for calendar year 2007. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Department of Labor and Industrial Relations began collecting the second-injury tax in Fiscal Year 2006. Department of Revenue collections in Fiscal Year 2007 are the result of amended returns.



Taxes Administered

LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Various state laws (primarily Chapters 67, 92, and 94 RSMo), authorize local political subdivisions to enact local sales taxes if approved by a specified percentage of the voters. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

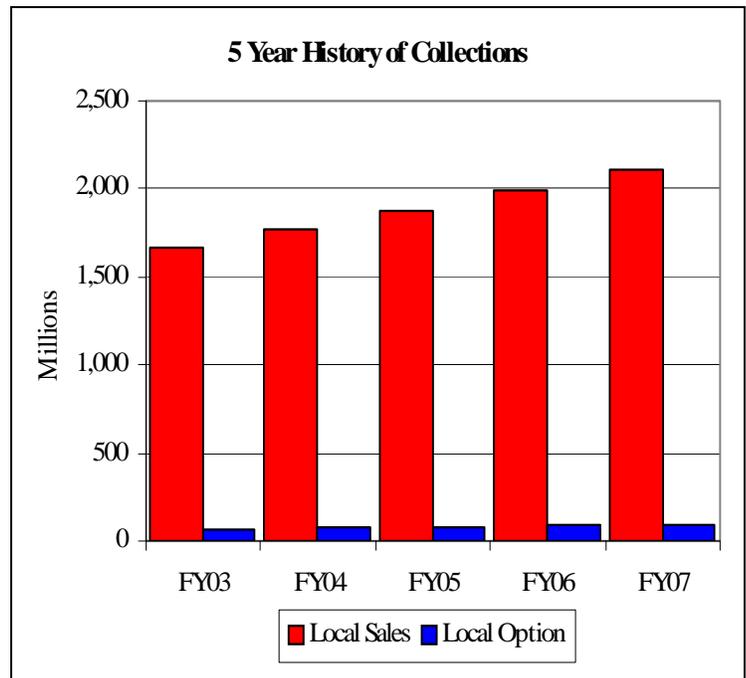
<u>Tax Type</u>	<u>FY07 Amount Collected</u>	<u>Increase/ Decrease from FY06</u>
Local Sales	\$2,113,179,950	5.8 %
Local Option Use	92,828,046	5.5
Local Use	174	17300.0
<u>Total Collections</u>	<u>\$2,206,008,170</u>	<u>5.8 %</u>

Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Department of Revenue ceased collecting the tax with the April 1996 returns. The state General Assembly approved a new local option use tax effective for Fiscal Year 1997 and subsequent fiscal years.



STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or services sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food are exempt from this 3 percent tax as defined in Section 144.014, RSMo.

General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Aviation Jet Fuel Sales Tax

This is a sales tax paid on the sale of aviation jet fuel. Section 144.805, RSMo, authorizes the state portion (3 percent) collected on the sale of aviation jet fuel to be deposited in the Aviation Trust Fund, up to a maximum of \$6 million per calendar year.

Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, of the Constitution of Missouri. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

Education Sales and Use Tax

This is an additional "Proposition C" state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund.

<u>Tax Type</u>	<u>FY07 Amount Collected</u>	<u>Percent Increase/ Decrease from FY06</u>
General	\$1,967,200,229	3.0 %
Aviation Jet Fuel	6,471,871	23.8
Conservation		
State Sales and Use	90,640,053	1.4
Motor Vehicle Sales	12,692,521	31.2
Education		
State Sales and Use	728,240,250	2.2
Motor Vehicle Sales	84,674,736	27.9
Highway Use	69,213,614	51.2
Parks and Soils		
State Sales and Use	72,511,322	1.4
Motor Vehicle Sales	10,156,951	31.2
<u>Vehicle</u>	<u>246,203,513</u>	<u>14.8</u>
<u>Total Collections</u>	<u>\$3,288,005,060</u>	<u>4.9 %</u>

According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to cities and counties.

See next page for descriptions of additional tax types and a graph comparing 5 years of collections.

Taxes Administered

STATE SALES AND USE TAX (continued)

Highway Use Tax

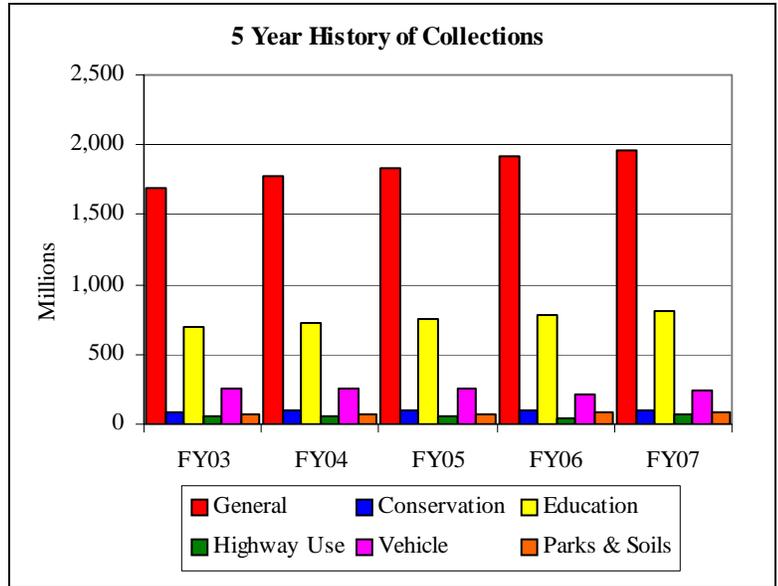
This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (75 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to cities and counties.

Parks, Soils, and Water Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, of the Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Prior to July 1, 2005, disposition of the tax was 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds were the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributed its portion to cities and counties. Due to the passage of Constitutional Amendment 3, beginning in Fiscal Year 2006,



the portion that was deposited to the General Fund will be deposited to the State Road Bond Fund in 25 percent increments. By Fiscal Year 2009, 100 percent of the proceeds that were previously deposited to the General Fund will be deposited to the State Road Bond Fund. Also beginning in Fiscal Year 2006, the allocation between funds dedicated for highway and transportation use will be the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which will continue to distribute its portion to cities and counties.

OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state. Seventy percent is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

Tax Type	FY07 Amount Collected	Increase/ Decrease from FY06
County Private Car	\$3,551,295	18.1 %
Estate	5,971,861	-61.6
Gaming Gross Receipts	318,214,763	1.6
Property	26,376,114	5.1
Total Collections	\$354,114,033	-0.7 %

Estate Tax

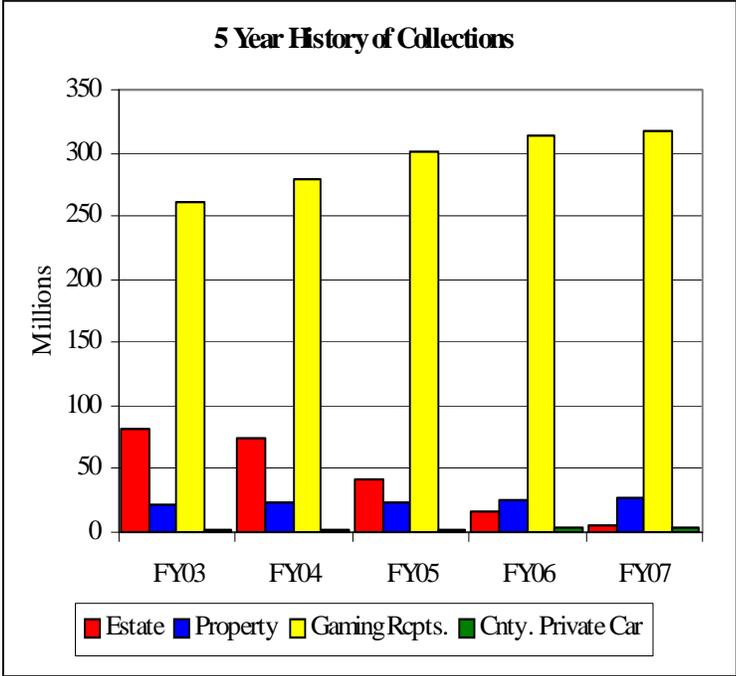
This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

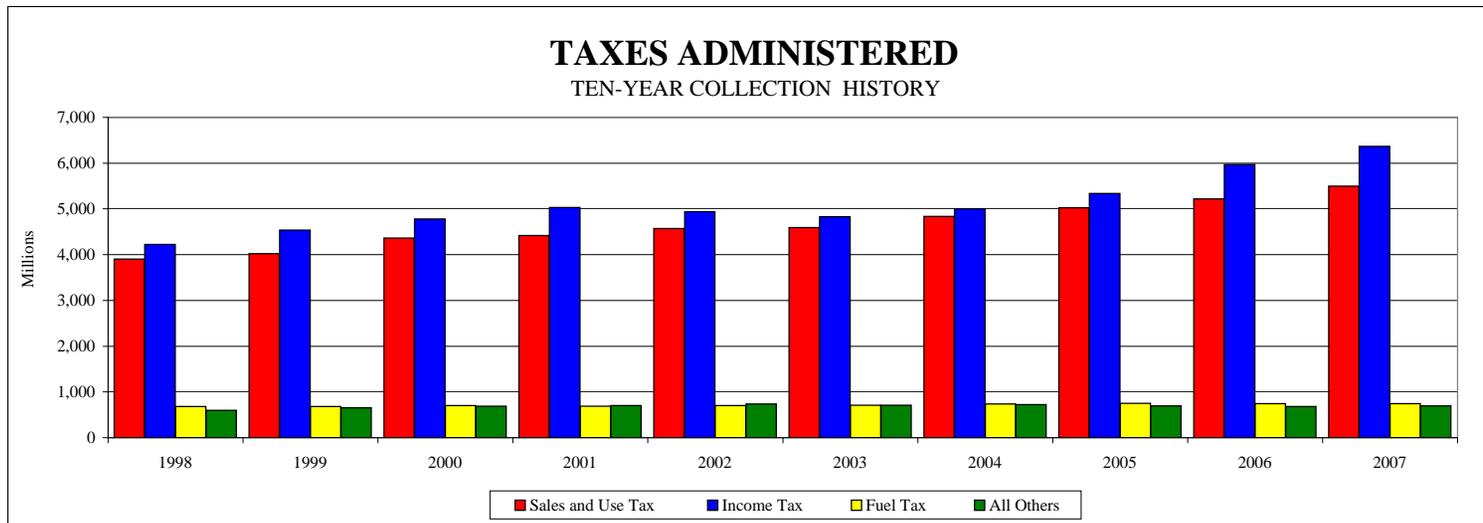
Property Tax

This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.



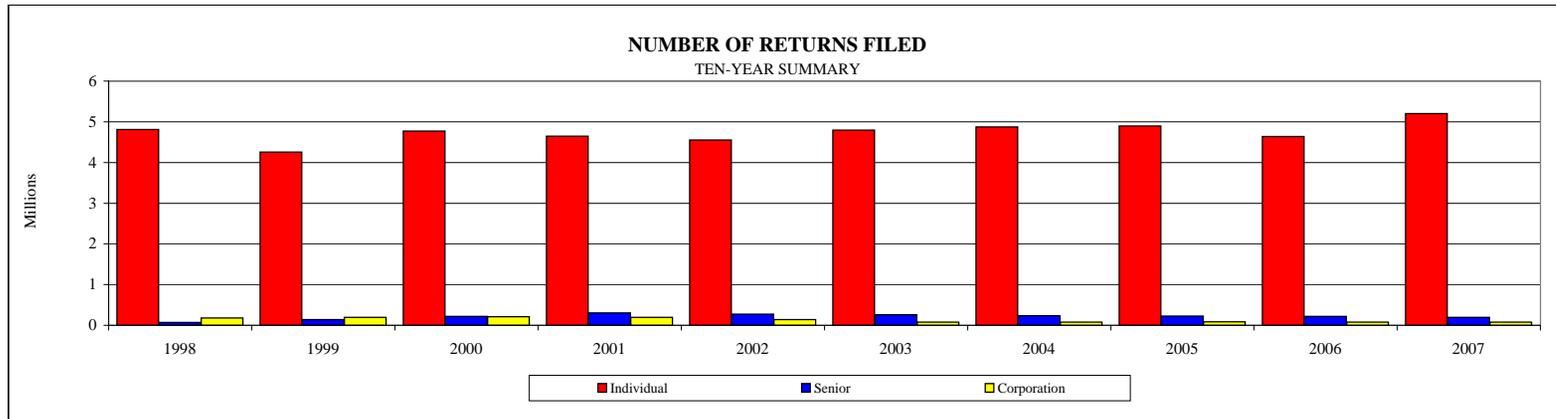
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (1998 - 2007)**

TAX	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Cigarette Tax	\$ 115,394,219	118,205,378	117,161,445	116,753,263	115,285,370	113,827,189	115,390,098	119,608,106	120,342,908	121,395,256
Financial Institutions Tax	9,544,007	11,514,082	9,424,461	11,762,422	12,606,377	11,842,756	11,665,071	13,279,856	10,741,303	12,673,486
Fuel Tax	744,154,322	746,887,976	749,671,062	734,484,865	712,224,732	700,688,034	690,733,310	706,086,703	679,111,432	684,096,686
Income Tax	6,368,529,819	5,967,348,281	5,340,305,448	5,000,523,996	4,829,865,265	4,940,485,270	5,032,357,668	4,779,317,518	4,536,523,640	4,225,551,564
Insurance Tax	213,639,116	197,876,471	198,207,995	214,913,160	215,542,262	208,704,183	188,543,740	207,073,594	208,813,953	186,559,423
Local Sales and Use Tax	2,206,008,170	2,085,801,191	1,951,263,073	1,845,810,719	1,737,930,108	1,693,645,832	1,595,547,370	1,557,778,588	1,399,261,368	1,289,925,638
State Sales and Use Tax	3,288,005,060	3,132,952,693	3,074,010,616	2,988,223,658	2,857,287,766	2,875,985,621	2,820,905,536	2,805,480,819	2,622,749,909	2,614,596,353
Other Taxes	354,114,033	356,781,685	368,655,879	379,916,650	365,871,796	402,040,699	387,776,547	349,371,560	316,581,468	277,627,889
Total Tax Collections	<u>\$ 13,299,388,746</u>	<u>12,617,367,757</u>	<u>11,808,699,979</u>	<u>11,292,388,733</u>	<u>10,846,613,676</u>	<u>10,947,219,584</u>	<u>10,842,919,340</u>	<u>10,537,996,744</u>	<u>9,894,125,981</u>	<u>9,412,426,295</u>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (1998 - 2007)**

TRANSACTION TYPE	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,902,303	3,390,587	3,651,543	3,602,972	3,555,011	3,346,033	3,377,662	3,413,134	2,892,646	3,424,945
Amount of Refunds	\$790,170,940	\$757,506,613	\$750,352,003	\$755,452,424	\$755,619,020	\$693,200,705	\$599,717,549	\$595,291,915	\$404,118,195	\$376,914,013
WITHHOLDING:										
Number Filed	1,280,468	1,227,178	1,213,970	1,220,171	1,197,834	1,154,980	1,210,791	1,302,759	1,315,752	1,333,251
Amount of Refunds	\$10,761,684	\$4,393,804	\$3,486,035	\$5,047,283	\$13,335,560	\$9,305,759	\$5,666,488	\$8,299,945	\$7,362,381	\$1,612,476
FIDUCIARY:										
Number Filed	20,196	19,390	32,771	49,565	43,694	55,568	55,568	52,750	50,880	49,710
Amount of Refunds	\$7,923,097	\$11,258,098	\$2,741,550	\$3,039,569	\$3,034,278	\$3,640,106	\$1,279,148	\$1,181,538	\$1,722,790	\$645,938
SENIOR CITIZENS TAX CREDITS (Includes Pharmaceutical Tax Credits):										
Number of Claims Filed	198,725	217,188	225,375	231,858	257,336	272,578	305,400	216,072	138,248	69,631
Amount of Refunds	\$93,118,747	\$96,092,375	\$99,597,933	\$95,761,841	\$100,917,481	\$149,587,723	\$177,433,230	\$56,834,420	\$52,351,206	\$21,431,400
CORPORATION RETURNS:										
Number Filed (Declarations)	31,696	28,376	30,791	32,517	33,618	35,918	39,821	42,982	46,736	48,689
Number Filed (Annual)	48,028	48,678	53,604	42,684	47,129	105,887	152,042	165,256	149,121	129,896
Amount of Refunds	\$172,367,321	\$195,724,137	\$145,011,199	\$116,499,019	\$172,195,167	\$159,538,206	\$138,363,773	\$189,525,763	\$172,791,724	\$104,581,861
TOTAL (Memorandum Only):										
Number Filed (all types)	5,481,416	4,931,397	5,208,054	5,179,767	5,134,622	4,970,964	5,141,284	5,192,953	4,593,383	5,056,122
Amount of Refunds (all types)	<u>\$1,074,341,789</u>	<u>\$1,064,975,027</u>	<u>\$1,001,188,720</u>	<u>\$975,800,136</u>	<u>\$1,045,101,506</u>	<u>\$1,015,272,499</u>	<u>\$922,460,188</u>	<u>\$851,133,581</u>	<u>\$638,346,296</u>	<u>\$505,185,688</u>



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2007

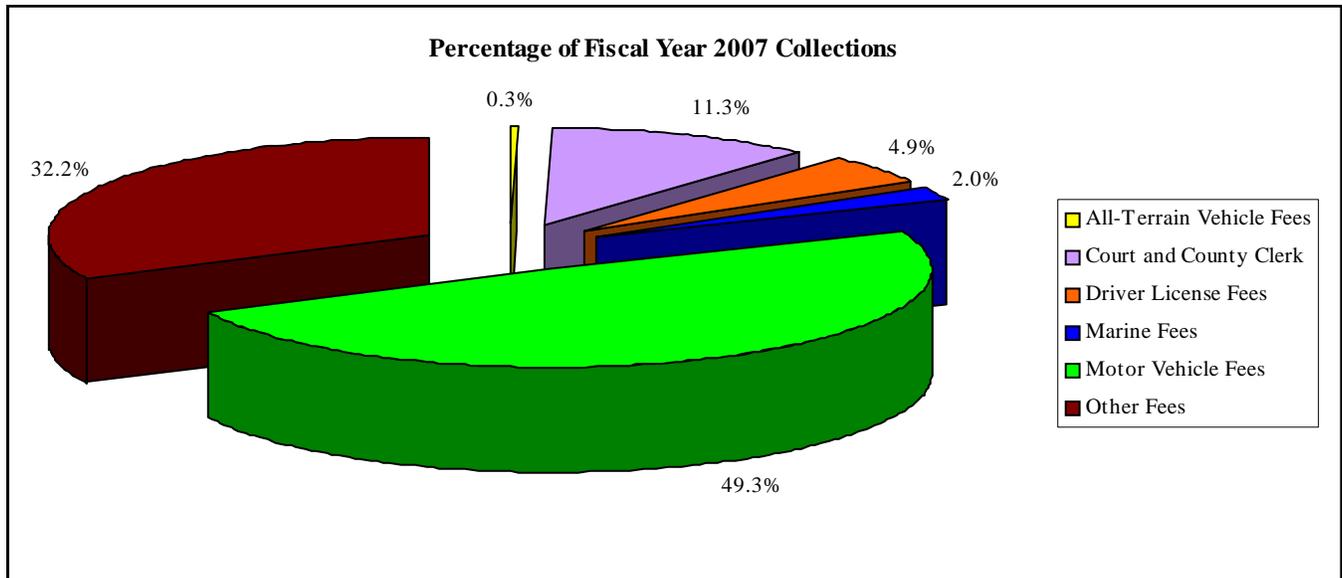


The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2007 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.

SUMMARY OF FEES ADMINISTERED

	FY07 Amount Collected	FY06 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$1,514,606	\$1,082,256	39.9 %
Court and County Clerk and Recorder Fees	48,896,601	48,976,710	-0.2
Driver License Fees	21,203,573	21,789,918	-2.7
Marine Fees	8,688,769	5,656,479	53.6
Motor Vehicle Fees	213,863,713	194,354,146	10.0
Other Fees	139,960,335	142,997,158	-2.1
Total Collections	\$434,127,597	\$414,856,667	4.6 %

Fiscal Year 2006 Marine Fees and Other Fees were restated due to reclassification of category codes.



Fees Administered

ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

Grade Crossing Safety Fee

This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Registration/Decal Fee

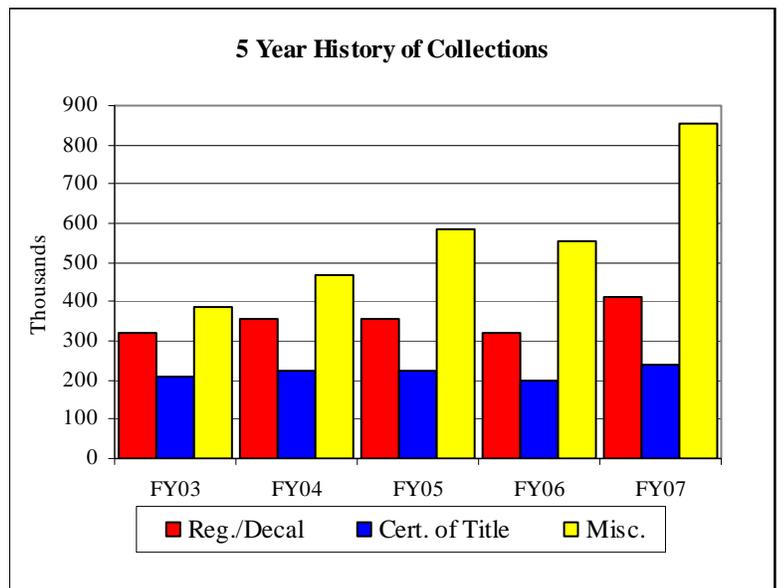
This is a fee imposed for the registration of all-terrain vehicles. The registration is valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees/Penalties

These are fees imposed for various services or products provided by the Motor Vehicle and Driver Licensing Bureaus. Disposition of the fees is to the General Fund.

Fee Type	Rate	FY07 Amount Collected	Percent Increase/ Decrease from FY06
Certificate of Title	Variable	\$238,664	20.8 %
Grade Crossing	\$0.25	10,143	-2.8
Reg./Decal	10.00	410,424	27.5
Misc./Penalties	Variable	855,375	54.9
Total Collections		\$1,514,606	39.9 %

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 24 because a break-out is not available.



COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victims' Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Fund Descriptions, pages 86, 91 and 92, for the respective authorizations and assessment amounts.

DNA Profiling Analysis Fee

This is an additional surcharge collected by court clerks in felony or misdemeanor cases. The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund.

Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

Drug Test Lab Surcharge

This is a surcharge assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding or the defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory Fund.

Head Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 403.028, RSMo. Disposition of the fee is to the Head Injury Fund.

Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund.

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

See next two pages for descriptions of additional fee types, a table of fee collections, and a graph comparing 5 years of collections.

Fees Administered

**COURT AND COUNTY CLERK
AND RECORDER FEES (continued)**

Missouri CASA (Court Appointed Special Advocate) Fee

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

Prosecuting Attorney Fees

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund and 50 percent to the county treasurers.

Putative Father Registry Fee

This is a fee collected by courts for a petition for adoption. The fee is authorized by Section 453.020 RSMo. Disposition of the fee is to the General Fund. Effective August 28, 2005, disposition of the fee is to the Putative Father Registry Fund.

<u>Fee Type</u>	<u>Rate</u>	<u>FY07 Amount Collected</u>	<u>Percent Increase/ Decrease from FY06</u>
Assoc/Probate	Variable	\$3,891,304	-16.4 %
Circuit Clerk	Variable	9,914,734	5.5
Court Automation	\$7.00	5,327,680	12.1
Crime Victims'	Variable	11,433,444	1.9
DNA Profiling	15.00/30.00	1,434,384	8.3
Domestic Relations	3.00	221,806	-11.6
Drug Test Lab	Variable	295,129	43.9
Head Injury	2.00	755,834	-3.7
Indep. Living Center	0.50	381,176	-4.2
Merchant License	5.00	7,747	-15.0
Missouri CASA	2.00	81,017	-4.5
Motorcycle	2.75 to 20.00	378,125	-3.8
Pros. Attorney	0.50	758,344	12.2
Putative Father	50.00	134,212	-3.7
Recorders	Variable	12,043,889	-6.5
School Building	Variable	1,066,193	5.0
Spinal Cord Injury	2.00	771,583	-2.6
<u>Total Collections</u>		<u>\$48,896,601</u>	<u>-0.2 %</u>

See next page for descriptions of additional fee types.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

The Children’s Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.

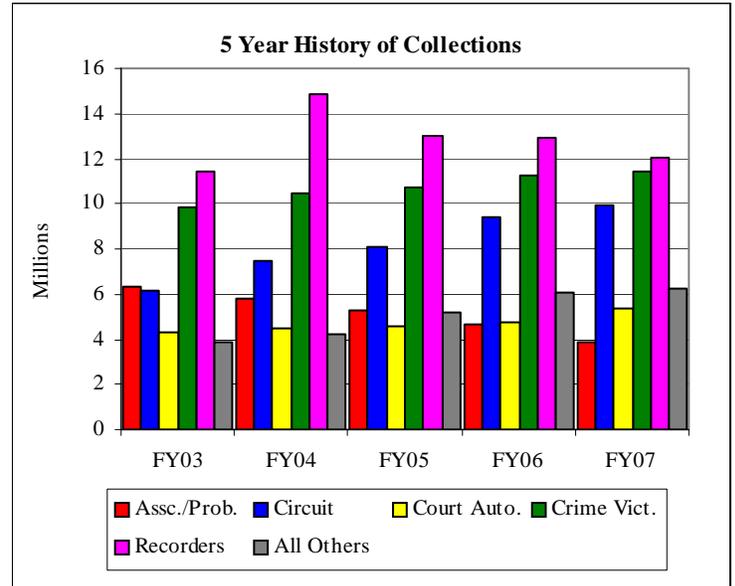
The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo. The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The County and Other Miscellaneous Non-State Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document. The county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Missouri Department of Revenue.



Spinal Cord Injury Fee

This is a \$2 surcharge assessed in all criminal cases involving violation of any county ordinance or any violation of criminal or traffic laws of this state. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.

Fees Administered

DRIVER LICENSE FEES

**Commercial Driver License (CDL)
Road/Written Test Fee**

This is a fee imposed on applicants for a commercial driver license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

**Driver License Issuance and
Renewal Fees**

This is a fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a driver license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Identification Card (ID) Fee

This is a fee charged for the issuance of a nondriver identification card. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the General Fund.

Fee Type	Rate*	FY07 Amount Collected	Percent Increase/ Decrease from FY06
CDL	\$25.00	\$955,498	-3.1 %
Driver License			
Operator	7.50/15.00	11,181,625	-3.4
Chauffeur	15.00/30.00	1,911,316	-13.1
Commercial	20.00/40.00	2,265,436	-6.2
Motorcycle	7.50/15.00	2,110	6.8
ID Card	3.00/6.00	1,166,665	15.9
Instruction Permit	Variable	235,459	1.7
Organ Donor	1.00	122,520	29.2
Processing Fee	Variable	21,136	15.3
Reinstatement	Variable	3,146,140	2.8
Miscellaneous	Variable	195,668	-0.2
Total Collections		\$21,203,573	-2.7 %

**Effective July 1, 2000, six year driver/non-driver licenses are available for specified age groups. Six-year rates are double the three-year rates.*

See next page for descriptions of additional fee types and a graph comparing 5 years of collections.

DRIVER LICENSE FEES (continued)

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Sections 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Organ Donor Contribution

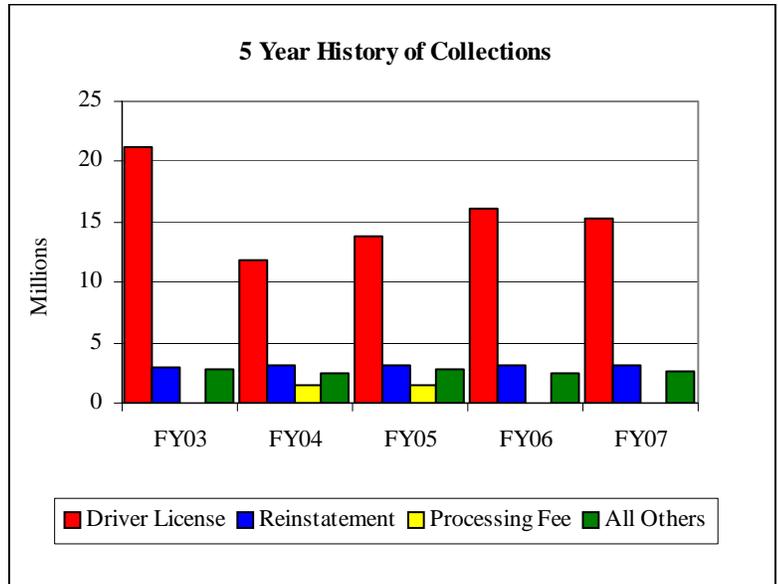
This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Processing Fee

This is a fee imposed for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75



percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Miscellaneous Fees

These are fees imposed for various services performed by the Motor Vehicle and Driver License Bureaus. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Fees Administered

MARINE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within 60 days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Fee Type	Rate	FY07 Amount Collected	Percent Increase/Decrease from FY06
Certificate of Title	Variable	\$679,385	35.4 %
Processing Fee*	Variable	87,890	-5.3
Reg./Decal	Variable	7,683,742	57.7
Miscellaneous	Variable	237,752	8.4
Total Collections		\$8,688,769	52.8 %

Processing Fee

This is a fee imposed for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency Fuel Tax and Bond Non-State Fund (25 percent), which distributes its portion to the cities and counties.

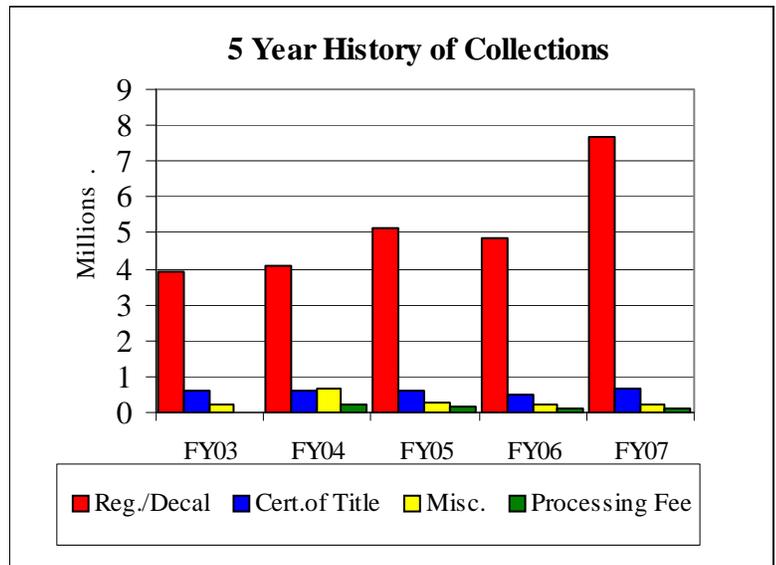
**Processing Fee includes all-terrain vehicles and manufactured housing transactions, as a breakout is not available.*

Registration/Decal Fee

This is a fee imposed every third year on the owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Motor Vehicle Bureau confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Sections 306.030 and 306.535, RSMo. Disposition of the first two million dollars collected annually is to the General Fund. Fees collected in excess of two million dollars are deposited to the Missouri Water Patrol Fund

Miscellaneous Fees

These are fees imposed for various services or products provided by the Motor Vehicle Bureau. Disposition of the fees is to the General Fund.



MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Antiterrorism Contribution

This is a fee imposed by the Missouri Office of Homeland Security to vehicle owners applying for a Fight Terrorism specialty plate. The fee is authorized by Section 301.3123, RSMo. Disposition of the fee is to the Antiterrorism Fund.

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote the Blindness Education, Screening, and Treatment Program. Applicants registering a motor vehicle or trailer, or obtaining a driver license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020 and 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund, established by Section 192.935, RSMo.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the

Fee Type	Rate	FY07 Amount Collected	Percent Increase/ Decrease from FY06
Alt. Fuel Decal	Variable	\$111,541	-24.4 %
Antiterrorism	\$15.00	3,731	28.4
Blindness Ed.	\$1.00	85,863	30.7
Certificate of Title	8.50	18,707,365	13.8
Children's Trust	25.00	223,787	29.5
Duplicate Plate	8.50	592,592	14.4
Grade Cross	0.25	1,523,705	3.9
Processing	Variable	2,603,764	-37.0
MV Trip Permit	Variable	3,994,091	67.2
Registration	Variable	158,028,264	15.2
Specialty Plate	5,000.00	10,000	100.0
World War II	10.00	25,974	67.8
Miscellaneous	Variable	27,963,036	-12.0
Total Collections		\$213,873,713	10.0 %

State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

See next two pages for descriptions of additional fee types and a graph comparing 5 years of collections.

Fees Administered

MOTOR VEHICLE FEES (continued)

Children's Trust Contribution

This is a fee imposed by the Children's Trust Fund Board to vehicle owners applying for a Children's Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children's Trust Fund.

Duplicate Plate Fee

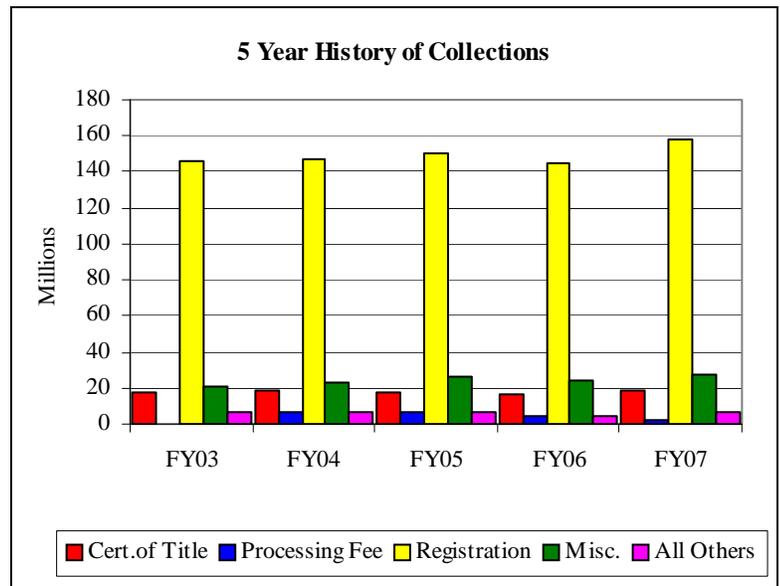
This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.



Motor Vehicle Trip Permit Fee

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveaway, and intransit. The fee is authorized by Sections 301.170 to 301.177, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Registration Fee

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040 to 301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

MOTOR VEHICLE FEES (continued)

Specialty Plate

This is a fee the Department of Revenue collects from organizations submitting an application to establish a specialty plate. The fee is authorized by Section 301.3150, RSMo. Disposition of the fee is to the Department of Revenue Specialty Plate Fund.

World War II Memorial Contribution

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Motor Vehicle Bureau. Disposition of the fees is to the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Fees Administered

OTHER FEES

Battery Fee

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee is 96 percent to the Hazardous Waste Fund and 4 percent to the General Fund.

Boll Weevil Suppression and Eradication Fee

This is an assessment on cotton growers by the Missouri Department of Agriculture. The fee is authorized by Section 263.537, RSMo. Disposition of the fee is 99 percent to the Missouri Cotton Growers Organization and 1 percent to the Boll Weevil Suppression and Eradication Fund.

Criminal Records Check Fee

This is a fee the Department of Revenue collects on behalf of the Missouri State Highway Patrol's central repository for criminal records checks and fingerprint searches. This fee is authorized by Section 43.540, RSMo. Disposition of the fee is to the Criminal Record System Fund.

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

Income Tax Designations

This is a fee charged to organizations applying for the right to be included on income tax returns for refund designations. Organizations applying for the first time must meet eligibility requirements and submit a \$1,000 application fee. This fee is authorized by Section 143.1005 RSMo. Disposition of the fee is to the American

<u>Fee Type</u>	<u>Rate</u>	<u>FY07 Amount Collected</u>	<u>Percent Increase/ Decrease from FY06</u>
Battery	\$0.50	\$752,747	160.9 %
Boll Weevil	Variable	6,148,600	11.4
Criminal Record	Variable	63,339	-2.1
Gaming	2.00	101,804,958	-5.2
Income Tax	1,000.00	0	-100.0
MV Commission	Variable	1,036,269	-1.6
Petroleum	Variable	2,527,235	-0.6
Publication	Variable	1,740,611	2.0
Rural Electric	10.00	480	-4.0
Storage Tank	100.00	23,634,784	1.0
Tire	0.50	2,224,312	133.2
Tobacco	100.00	27,000	4.2
Total Collections		\$139,960,335	-2.1 %

Cancer Society, Heartland Division, Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, and the National Multiple Sclerosis Society.

See next page for additional fee types and a graph comparing 5 years of collections.

OTHER FEES (continued)

Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

Publication/Record Search Fee

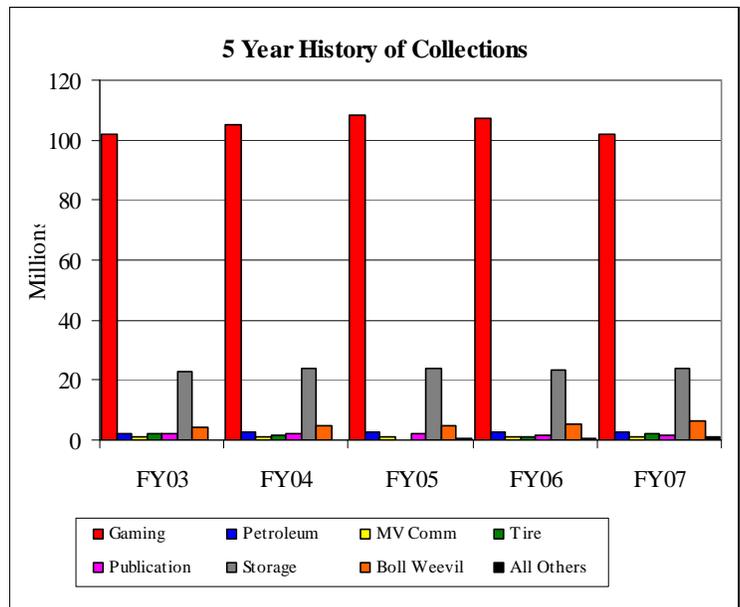
This is a fee charged for the issuance of state publications or providing access to or furnishing copies of a public record. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

Storage Tank Fee

This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.



Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund. The tire fee expired January 1, 2004, and was reinstated by the General Assembly effective October 1, 2005.

Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Moneys Fund.

**DEPARTMENT OF REVENUE
DRIVER LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2003 - 2007)**

	Fiscal Year				
	2007	2006	2005	2004	2003
Licenses Issued					
Operator	1,007,236	1,028,516	922,434	840,714	1,460,166
Chauffeur	75,002	87,906	71,936	60,441	133,004
Commercial	65,923	77,922	63,176	46,152	97,318
Motorcycle	164	159	123	96	101
Identification Cards	195,986	167,325	195,203	187,747	218,797
Instruction Permits	167,670	163,263	169,412	165,991	162,509
Organ Donor	97,998	86,659	114,252	116,038	265,237
Record Searches	857,530	801,508	850,456	833,634	967,062
Reinstatements	85,780	82,572	84,661	81,565	78,469
Miscellaneous					
License Applications	72,414	68,782	61,929	57,260	62,011
School Bus Permits (a)			6,451	7,398	6,297
Certified Records	5,702	5,454	4,487	4,874	4,356
Address Changes	24,905	22,397	28,521	23,935	16,917
Branch Processing Fees (b, c)	4,593	4,002	357,036	379,561	0
Other	221,351	216,817	265,178	255,233	318,265
Total Driver License Transactions	<u>2,882,254</u>	<u>2,813,282</u>	<u>3,195,255</u>	<u>3,060,639</u>	<u>3,790,509</u>
Percent Increase/Decrease from Prior Year	<u>2.45%</u>	<u>-11.95%</u>	<u>4.40%</u>	<u>-19.26%</u>	<u>3.30%</u>

- (a) The Missouri Department of Revenue (Department) discontinued issuing school bus permits in Fiscal Year 2006. A school bus endorsement is added to the driver license after proper testing per Section 302.272, RSMo.
- (b) Fiscal Year 2004 was the first year that the Department collected these fees.
- (c) Branch Processing Fees decreased due to the conversion of state-run branch offices to contract agent offices.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2003 - 2007)**

	Fiscal Year				
	2007	2006	2005	2004	2003
Vehicle Registration					
Passenger	3,464,180	3,143,832	3,336,448	3,254,099	3,286,864
Trucks	1,485,238	1,376,292	1,446,183	1,418,853	1,410,280
Buses	13,139	11,906	12,315	12,219	12,397
Motorcycles	142,718	110,349	112,524	101,362	91,984
Trailers	359,972	329,307	333,409	339,487	334,629
Recreational Vehicles	21,301	18,449	21,674	21,507	22,664
Replacement Plates/Tags	81,953	73,026	85,064	86,870	88,682
Miscellaneous	9,094	16,755	17,001	17,997	18,067
Titles					
Original	1,809,046	1,525,432	1,703,780	1,726,053	1,694,014
Lienholder	650,127	631,518	743,073	688,613	294,971
Duplicate	130,280	106,149	106,005	94,837	91,199
Salvage	67,052	60,765	67,820	66,775	65,261
Repossessed	50,105	47,546	43,904	39,751	37,042
Quick Title Fee	228,963	315,310	308,766	314,081	282,571
Miscellaneous	19,838	18,891	21,927	21,268	21,703
Temporary Permits	537,519	546,496	555,668	550,680	561,087
Miscellaneous					
License Transfers	366,488	303,844	366,689	387,136	384,997
Code L	162	450	15,025	21,076	10,956
Plate Reservations	175,630	160,794	171,059	174,115	178,038
Dealer Plates	81,414	81,500	81,743	82,070	80,435
Record Searches	12,986	19,028	45,203	59,445	13,996
Penalty Fees	744,335	623,016	633,293	622,752	622,543
Disabled Placards	235,159	206,652	555,663	430,883	379,918
Internet Record Search /Inquiry Fees (a)	401,585	380,764	246,953	139,328	0
Branch Processing Fees (a, b)	982,905	922,357	2,136,564	2,178,710	0
Other	118,895	275,607	81,466	56,578	49,196
Total Motor Vehicle Transactions	<u>12,190,084</u>	<u>11,306,035</u>	<u>13,249,219</u>	<u>12,906,545</u>	<u>10,033,494</u>
Percent Increase/Decrease from Prior Year	<u>7.82%</u>	<u>-14.67%</u>	<u>2.66%</u>	<u>28.63%</u>	<u>0.15%</u>

(a) Fiscal Year 2004 was the first year that the Missouri Department of Revenue collected these fees.

(b) Branch Processing Fees decreased due to the conversion of state-run branch offices to contract agent offices.

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2003 - 2007)**

	Fiscal Year				
	2007	2006	2005	2004	2003
Marine Titles					
Watercraft Original Title	60,522	41,075	51,371	51,665	51,330
Watercraft Duplicate Title	2,985	2,713	2,805	2,606	2,715
Outboard Motor Original Title	32,376	27,427	32,792	33,455	32,549
Outboard Motor Duplicate Title	1,400	1,278	1,388	1,315	1,311
Other	4,328	4,579	4,794	4,773	4,336
Marine Registrations					
Watercraft/Motorboat Decals	133,985	89,043	115,162	114,425	117,407
Outboard Motor Decals	30,465	22,759	27,801	28,138	27,775
Documented Vessels	4,931	5,552	5,246	4,621	4,887
Miscellaneous					
Replacement Decals	2,160	1,134	1,565	1,036	996
Dealer Registrations	3,070	3,151	3,226	3,703	3,327
Watercraft Numbers	17,783	14,294	18,512	17,973	17,538
Title Penalties	7,048	5,216	5,853	5,484	5,569
Boat Identification Plates	435	404	607	595	708
Other	246	197	203	961	847
Total Marine Transactions	<u>301,734</u>	<u>218,822</u>	<u>271,325</u>	<u>270,750</u>	<u>271,295</u>
Percent Increase/Decrease from Prior Year	<u>37.89%</u>	<u>-19.35%</u>	<u>0.21%</u>	<u>-0.20%</u>	<u>3.10%</u>

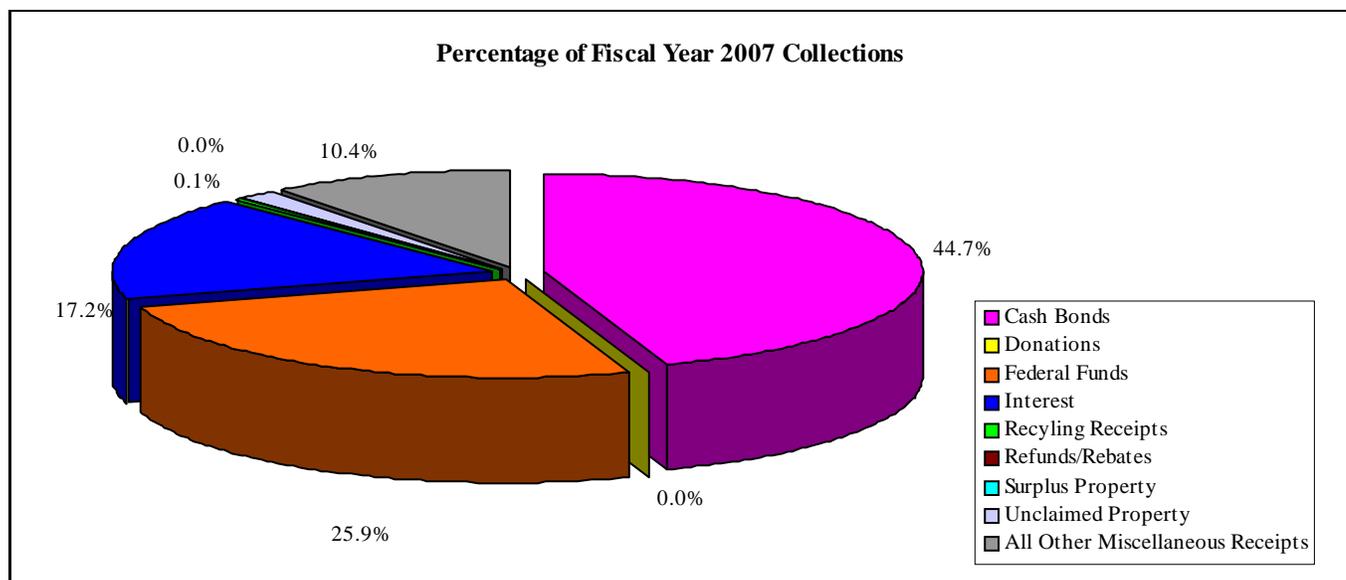
**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2003 - 2007)**

	Fiscal Year				
	2007	2006	2005	2004	2003
Titles	28,546	23,952	27,210	27,380	25,012
Registration/Decals	39,962	31,479	34,914	34,992	31,164
Miscellaneous	8,398	6,509	7,651	6,974	6,864
Total All-Terrain Vehicle Transactions	<u>76,906</u>	<u>61,940</u>	<u>69,775</u>	<u>69,346</u>	<u>63,040</u>
Percent Increase/Decrease from Prior Year	<u>24.16%</u>	<u>-11.23%</u>	<u>0.62%</u>	<u>10.00%</u>	<u>2.02%</u>

SUMMARY OF OTHER RECEIPTS

	FY07 Amount Collected	FY06 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$6,303,685	\$6,375,510	-1.1 %
Donations	183	60,367	-99.7
Federal Funds	3,656,164	5,135,802	-28.8
Interest	2,417,336	931,232	159.6
Recycling Receipts	12,325	11,009	12.0
Refunds/Rebates	27,823	3,016	822.5
Surplus Property		16,827	-100.0
Unclaimed Property	207,347	491,130	-57.8
All Other Miscellaneous Receipts	1,466,197	3,047,505	-51.9
Total Other Receipts	\$14,091,060	\$16,072,398	-12.3 %

All Other Miscellaneous Receipts includes cancelled checks of \$1.4 million and \$3 million in Fiscal Years 2007 2006, respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2007



This statement provides fiscal year Department of Revenue non-state collection and distribution amounts by fund.

**DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE
CASH BASIS
FISCAL YEAR 2007**

Description	Bankruptcy Clearing	Base State Registration	Cabaret Sales Tax	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Family Support Trust	Financial Institution Tax
Collections									
Collections	\$ 1,779,802	73,739		15,856,486	28,118,405	6,758,999	18,203,325	5,741,948,596	28,001,669
Interest	2,648	1,411	5	38,786	337,219	641,743	57,905	344,729	1,489,244
Transfer-In Due To Consolidation (a)									
Total Collections	\$ 1,782,450	75,150	5	15,895,272	28,455,624	7,400,742	18,261,230	5,742,293,325	29,490,913
Disbursements									
Political Subdivisions		35,035	3,568	6,535,436		5,446,937	11,857,437		17,325,437
General Revenue	\$ 1,310,528		36	66,010	4,070,138	35,526			7,105,418
Other State Funds				9,311,737		21,102	61,486		
Refunds to Taxpayers				18,844		97,421	218,829		3,892,873
Transfers to Other Non-State Funds	453,281				21,868,634				
Protested Taxes and Interest									
Other Entities							6,087,120	5,748,928,300	
Transfers-Out Due To Consolidation (a)		427,046	58						
Total Disbursements	\$ 1,763,809	462,081	3,662	15,932,027	25,938,772	5,600,986	18,224,872	5,748,928,300	28,323,728
Collections Over (Under) Disbursements	\$ 18,641	(386,931)	(3,657)	(36,755)	2,516,852	1,799,756	36,358	(6,634,975)	1,167,185
Beginning Balance July 1, 2006	2,832	386,931	3,657	901,234	6,339,752	12,550,995	614,563	19,850,752	38,813,087
Ending Total Assets	\$ 21,473	0	0	864,479	8,856,604	14,350,751	650,921	13,215,777	39,980,272

(a) The Department of Revenue consolidated non-state funds in Fiscal Year 2006 and Fiscal Year 2007.

**DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE
CASH BASIS
FISCAL YEAR 2007**

Description	Highway Reciprocity Commission Holding	International Fuel Tax Agreement (b)	International			Local Option Use Tax	Local Sales Tax	Local Use Tax	MoDOT Nonstate Funds	Motor Fuel Tax and Bond
			Fuel Tax Agreement Bond	International Registration Plan						
Collections										
Collections	\$ 9,677,660	3,059,595		1,498,427	5,378,366	88,125,953		172,193,295	286,870,093	
Interest	6,147	21,059	1,228	29,734	10,019	400,833	729	1,023,539	574,690	
Transfer-In Due To Consolidation (a)								10,219,438		
Total Collections	\$ 9,683,807	3,080,654	1,228	1,528,161	5,388,385	88,526,786	729	183,436,272	287,444,783	
Disbursements										
Political Subdivisions		3,115,607		1,745,769	5,781,300	183,239,275		86,973,469	275,807,842	
General Revenue	\$				58,397	1,850,637				
Other State Funds	3,546,072							80,748,661		
Refunds to Taxpayers									169,147	
Transfers to Other Non-State Funds	2,324,596			1,509,451				7,240,323		
Protested Taxes and Interest										
Other Entities										
Transfers-Out Due To Consolidation (a)	4,211,665	1,690,788	263,220	3,626,719	5,195,225	89,069,428	161,124			
Total Disbursements	\$ 10,082,333	4,806,395	263,220	6,881,939	11,034,922	274,159,340	161,124	174,962,453	275,976,989	
Collections Over (Under) Disbursements	\$ (398,526)	(1,725,741)	(261,992)	(5,353,778)	(5,646,537)	(185,632,554)	(160,395)	8,473,819	11,467,794	
Beginning Balance July 1, 2006	398,526	1,725,741	261,992	5,353,778	5,646,537	185,632,554	160,395	0	8,387,554	
Ending Total Assets	\$ 0	0	0	0	0	0	0	8,473,819	19,855,348	

(a) The Department of Revenue consolidated non-state funds in Fiscal Year 2006 and Fiscal Year 2007.

(b) The International Fuel Tax Agreement beginning balance was restated.

**DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE
CASH BASIS
FISCAL YEAR 2007**

Description	Motor Vehicle Local Sales Tax	Motor Vehicle Protest	Protested Sales Tax	Riverboat Gaming Taxes and Fees	Sales Tax Electronic Filing Holding	St. Louis City 3/8%	Sales and Use Nonstate Tax	Suspense Holding	Total
Collections									
Collections	\$ 833,073,140		62	420,019,720	169,954,460		2,097,930,036	88,067,597	10,016,589,425
Interest	2,063,660	40	28,762	316,264	44,964	468	6,114,389	45,163	13,595,378
Transfer-In Due To Consolidation (a)							151,725,981		161,945,419
Total Collections	\$ 835,136,800	40	28,824	420,335,984	169,999,424	468	2,255,770,406	88,112,760	10,192,130,222
Disbursements									
Political Subdivisions				83,070,823			1,997,809,381		2,678,747,316
General Revenue	\$ 83,803,379						20,180,074	26,012,980	144,493,123
Other State Funds	498,185,036			337,343,207				12,058,730	941,276,031
Refunds to Taxpayers	1,869,289						2,813,744		9,080,147
Transfers to Other Non-State Funds	290,646,300				149,961,872			29,145,293	503,149,750
Protested Taxes and Interest			14,181				1,469,638		1,483,819
Other Entities									5,755,015,420
Transfers-Out Due To Consolidation (a)		14,268	5,858,067		25,684,657	106,998		25,636,156	161,945,419
Total Disbursements	\$ 874,504,004	14,268	5,872,248	420,414,030	175,646,529	106,998	2,022,272,837	92,853,159	10,195,191,025
Collections Over (Under) Disbursements	\$ (39,367,204)	(14,228)	(5,843,424)	(78,046)	(5,647,105)	(106,530)	233,497,569	(4,740,399)	(3,060,803)
Beginning Balance July 1, 2006	55,824,041	14,228	5,843,424	8,094,126	5,647,105	106,530	0	4,740,399	367,300,733
Ending Total Assets	\$ 16,456,837	0	0	8,016,080	0	0	233,497,569	0	364,239,930

(a) The Department of Revenue consolidated non-state funds in Fiscal Year 2006 and Fiscal Year 2007.

Missouri Department of Revenue

Tax and Fee Distribution

Counties

Fiscal Year Ended June 30, 2007



This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties throughout the state of Missouri.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2007**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$	8,607		26,983	653,718	2,834,946		44,038	3,568,292
Andrew County		8,758		3,211	759,431	1,646,333	124,401		2,542,134
Atchison County		20,775		15,339	615,161	895,912	196,938		1,744,125
Audrain County		66,187		42,622	898,838	4,329,310		39,973	5,376,930
Barry County		32,464		36,403	1,344,068	4,793,762			6,206,697
Barton County		53,986		1,718	715,558	1,044,647		48,079	1,863,988
Bates County		54,918		280	979,777	1,153,273	93,805	42,568	2,324,621
Benton County		17,726		50,694	803,626	2,296,252	49,416		3,217,714
Bollinger County				1,475	586,361	922,586		46,618	1,557,040
Boone County		15,165	12,646	338,434	1,834,052	28,640,722			30,841,019
Buchanan County		29,886		197,154	696,282	13,342,544		2,500	14,268,366
Butler County		38,829		49,357	1,324,410	5,616,262		29,479	7,058,337
Caldwell County		38,434		13,160	604,715	1,058,827	113,286	48,406	1,876,828
Callaway County		13,351		2,229	1,744,203	1,618,518		22,504	3,400,805
Camden County		3,443		16,371	2,785,284	8,520,503			11,325,601
Cape Girardeau County		49,166		77,413	989,643	8,187,161		1,687	9,305,070
Carroll County		80,294		89,799	894,782	798,207	106,529		1,969,611
Carter County				81,866	343,272	412,108		50,458	887,704
Cass County		62,324		173,672	1,536,800	12,509,183			14,281,979
Cedar County				15,860	607,262	894,811		44,302	1,562,235
Chariton County		44,766			780,958	977,064	117,530		1,920,318
Christian County		6,617		145,032	1,407,001	9,884,018			11,442,668
Clark County		26,099		53,600	537,107	707,345			1,324,151
Clay County		85,072		553,899	955,628	25,165,501	3,407,854		30,167,954
Clinton County				32,494	703,325	1,039,737	112,829		1,888,385
Cole County		37,435	948,954	203,513	1,225,258	5,342,668	501,366	8,776	8,267,970
Cooper County		33,286		1,936	602,869	2,677,701			3,315,792
Crawford County		51,945		12,735	787,290	3,111,297			3,963,267
Dade County		24,705			574,675	678,104	53,487	49,216	1,380,187
Dallas County				14,041	705,557	2,463,529		40,732	3,223,859

See page 40 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2007**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Daviess County	\$	8,800		39,366	687,727	774,965	86,542	47,812	1,645,212
DeKalb County			472	41,350	618,246	1,311,714			1,971,782
Dent County				26,556	662,001	1,485,523			2,174,080
Douglas County				35,861	715,549	916,187			1,667,597
Dunklin County		14,502		31,275	919,213	2,770,054		37,861	3,772,905
Franklin County		102,555		55,805	2,456,739	13,142,176			15,757,275
Gasconade County		28,366		13,762	586,993	2,290,302			2,919,423
Gentry County				47,714	542,457	454,627	46,299		1,091,097
Greene County		75,953	168,215	419,221	3,677,960	46,899,648			51,240,997
Grundy County		34,437		24,300	483,497	1,323,505			1,865,739
Harrison County				46,605	803,071	1,268,955			2,118,631
Henry County		19,658		6,531	839,237	1,187,986	91,958	38,959	2,184,329
Hickory County				5,847	473,498	829,246			1,308,591
Holt County		39,417		28,407	502,804	771,626	125,923		1,468,177
Howard County		11,932		35,022	416,112	1,409,901			1,872,967
Howell County		35,478		48,365	1,198,821	3,234,877			4,517,541
Iron County		36,201		10,071	394,404	599,865			1,040,541
Jackson County	2,742,140	132,777	8,317	2,088,455	1,168,997	82,647,165			88,787,851
Jasper County		76,935		108,045	1,470,950	15,176,094			16,832,024
Jefferson County		59,293		189,804	4,265,860	32,378,907			36,893,864
Johnson County		56,622		27,045	1,399,978	6,418,665	511,052	20,248	8,433,610
Knox County		14,804		73,746	498,716	533,769			1,121,035
Laclede County		30,003		17,459	891,112	4,087,513		29,809	5,055,896
Lafayette County		64,675		258,662	907,734	3,890,096	226,458	30,631	5,378,256
Lawrence County		49,216		80,831	1,090,446	2,484,158	287,972	27,814	4,020,437
Lewis County		18,155		50,934	497,896	1,158,046	230,128	49,294	2,004,453
Lincoln County		17,567		58,247	1,167,306	8,854,478		4,927	10,102,525
Linn County		28,895		15,955	668,951	1,182,719	98,195	46,759	2,041,474
Livingston County		30,348		11,204	614,637	1,434,950	61,637	46,768	2,199,544
Macon County		58,965		34,421	862,707	1,917,530			2,873,623

See page 40 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2007**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Madison County	\$			8,147	368,583	991,570		45,658	1,413,958
Maries County		7,121		1,494	476,640	722,229	39,493		1,246,977
Marion County		43,792		32,839	566,901	3,789,314	383,035		4,815,881
McDonald County		17,609		932	816,656	4,783,016		39,778	5,657,991
Mercer County		18,138		33,283	428,675	597,696			1,077,792
Miller County		18,062		1,556	895,795	3,527,645	185,075		4,628,133
Mississippi County				9,641	419,839	1,536,908		48,043	2,014,431
Moniteau County		32,380		2,161	558,902	1,457,677			2,051,120
Monroe County		38,317		4,791	676,560	549,016	65,176	48,448	1,382,308
Montgomery County		22,194		4,619	628,727	1,541,143		44,734	2,241,417
Morgan County		27,870		1,169	1,340,921	2,083,862			3,453,822
New Madrid County		53,843		32,898	923,717	2,841,784		44,059	3,896,301
Newton County		55,203		50,111	1,245,620	5,329,243		14,656	6,694,833
Nodaway County				3,514	1,239,330	2,948,934	96,353	44,035	4,332,166
Oregon County		11,991		58,490	543,695	863,582			1,477,758
Osage County		42,557		15,331	610,238	1,032,192			1,700,318
Ozark County				52,471	707,121	836,222			1,595,814
Pemiscot County		30,054		4,988	627,389	1,818,319		45,433	2,526,183
Perry County		29,625		21,537	621,226	3,087,139		41,218	3,800,745
Pettis County		27,174		33,605	1,160,965	5,165,348	498,089	28,846	6,914,027
Phelps County		26,972		66,884	802,443	4,432,416		29,821	5,358,536
Pike County		50,795		149,896	649,706	2,812,867			3,663,264
Platte County		33,060		123,698	1,198,665	18,781,748	3,724,930		23,862,101
Polk County				1,206	924,104	2,724,386		31,483	3,681,179
Pulaski County		27,812		59,532	700,924	2,718,687			3,506,955
Putnam County		12,596		50,812	539,330	704,028			1,306,766
Ralls County		23,621			572,659	1,659,642			2,255,922
Randolph County		51,299		35,857	756,272	2,490,244		38,497	3,372,169
Ray County		79,656		31,155	841,938	2,280,455	142,465	36,649	3,412,318
Reynolds County					656,655	229,767			886,422

See page 40 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2007**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)	
(continued from previous page)										
Ripley County	\$			68,434	436,252	441,787		45,766	992,239	
St. Charles County		50,753		273,755	4,491,945	75,166,692	7,066,926		87,050,071	
St. Clair County		5,047		4,024	649,444	266,570		47,659	972,744	
St. Francois County		32,497		76,130	849,641	8,074,999		5,026	9,038,293	
St. Louis County	1,096,485	107,039	683,811	3,282,064	13,698,180	317,821,825			336,689,404	
Ste. Genevieve County		42,633		34,576	719,849	1,631,944		40,096	2,469,098	
Saline County		60,754		8,857	794,115	2,211,392		39,550	3,114,668	
Schuyler County				405	308,628	377,848			686,881	
Scotland County		8,557		9,500	484,767	482,478			985,302	
Scott County		38,190		68,144	549,205	3,393,191		29,212	4,077,942	
Shannon County				39,207	666,737	478,643			1,184,587	
Shelby County		20,733		13,965	581,397	719,428	58,763		1,394,286	
Stoddard County		55,640		13,837	1,157,834	2,605,857		36,136	3,869,304	
Stone County		22,034		34,500	1,227,036	7,265,647	477,240		9,026,457	
Sullivan County		15,115		22,161	537,428	871,423		50,386	1,496,513	
Taney County		15,459		57,060	1,150,040	25,342,260			26,564,819	
Texas County		14,762		37,051	992,001	2,764,940			3,808,754	
Vernon County		80,244		28,826	1,023,039	937,621		41,023	2,110,753	
Warren County		15,300		29,018	791,370	5,414,491			6,250,179	
Washington County		39,198		7,560	573,295	3,680,334	190,236	37,261	4,527,884	
Wayne County		27,157		6,819	576,531	874,602			1,485,109	
Webster County		41,096		90,129	967,982	4,789,386		24,598	5,913,191	
Worth County				23,687	251,109	165,809	15,864	53,452	509,921	
Wright County		23,437		69,385	713,490	1,587,704			2,394,016	
TOTALS	\$	3,838,625	3,447,178	1,822,415	11,373,867	117,172,041	948,102,028	19,587,250	1,931,741	1,107,275,145

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 41 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 95 for a description of county private car tax.
- (c) See page 96 for a description of county stock insurance tax.
- (d) See page 96 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 7, 13, 22, and 25 for a description of fuel tax and fees. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (f) St. Louis County receives the sales and use tax distributions for the cities and other political subdivisions within St. Louis County. The county is responsible for distributing the amounts to these entities.
- (g) See page 11 for a description of local sales tax.
- (h) See page 11 for a description of local option use tax.
- (i) See page 95 for a description of Statutory County Recorders Fund.
- (j) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 thru 7 and 11.

This discrepancy is due to a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 22, 23, and 25 thru 27.

Missouri Department of Revenue

Tax and Fee Distribution

Cities

Fiscal Year Ended June 30, 2007



This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			76,763	338,208			414,971
Advance				53,648	298,208	22,704		374,560
Agency				25,832				25,832
Airport Drive				26,824	273,422			300,246
Alba				25,358	14,047			39,405
Albany				83,533	283,120			366,653
Aldrich				3,234				3,234
Alexandria				7,159	11,977			19,136
Allendale				2,329	4,718			7,047
Allenville				4,485				4,485
Alma				17,207				17,207
Altamont				9,401				9,401
Altenburg				13,326				13,326
Alton				28,808	213,300			242,108
Amazonia				11,946				11,946
Amity				3,019				3,019
Amoret				9,099				9,099
Amsterdam				12,118	11,607			23,725
Anderson				80,040	286,780			366,820
Annada				2,070				2,070
Annapolis				13,369	71,978			85,347
Anniston				12,291				12,291
Appleton City				56,666	207,549			264,215
Arbela				1,725				1,725
Arbyrd				22,770	28,015			50,785
Arcadia				24,452	80,003			104,455
Archie				38,381	62,306			100,687
Arcola				1,941				1,941
Argyle				7,072	8,218			15,290
Arkoe				2,501				2,501

See page 12 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			12,377				12,377
Arnold				860,994	5,387,746			6,248,740
Arrow Point Village				5,736				5,736
Arrow Rock				3,407	18,050			21,457
Asbury				9,401	13,890			23,291
Ash Grove				61,669	188,778	17,219		267,666
Ashland				94,918	405,875			500,793
Atlanta				19,406	31,642			51,048
Augusta				9,401	73,863			83,264
Aurora				302,480	1,731,227			2,033,707
Auxvasse				38,856	91,319			130,175
Ava				130,281	1,013,426	37,874		1,181,581
Avilla				5,908				5,908
Avondale				22,813	16,278			39,091
Bagnell				3,709	10,936			14,645
Bakersfield				12,291	10,345			22,636
Baldwin Park				4,959				4,959
Ballwin		104,584		1,349,085	3,070,230			4,523,899
Baring				6,857				6,857
Barnard				11,083				11,083
Barnett				8,927				8,927
Bates City				10,566	126,846	15,029		152,441
Battlefield				102,853	128,654			231,507
Bell City				19,881	17,205			37,086
Bella Villa		2,297		29,627	40,197	5,929		78,050
Belle				57,960	242,751			300,711
Bellefontaine Neigh.		37,069		478,172	648,765			1,164,006
Bellerive		849		10,954	34,246			46,049
Bellflower				18,414	24,766			43,180
Bel-Nor		5,342		68,914	93,500	13,792		181,548

See page /2 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Ridge	\$ 10,304			132,912	459,269			602,485
Belton				937,110	6,983,779			7,920,889
Benton				31,568	43,982			75,550
Benton City				5,261				5,261
Berger				8,884	6,675			15,559
Berkeley	33,642			433,969	1,547,881			2,015,492
Bernie				76,633	150,432			227,065
Bertrand				31,913				31,913
Bethany				133,127	807,791			940,918
Bethel				5,218				5,218
Beverly Hills	2,016			26,004	53,564			81,584
Bevier				31,179	79,604			110,783
Biehle					24			24
Bigelow				1,639				1,639
Big Lake				5,477				5,477
Billings				47,049	68,025			115,074
Birch Tree				27,341	84,896			112,237
Birmingham				9,229	9,514			18,743
Bismarck				63,394	133,995			197,389
Blackburn				12,247	6,349			18,596
Black Jack	22,707			292,906	397,404	58,620		771,637
Blackwater				8,582	12,456			21,038
Blairstown				6,081	7,931			14,012
Bland				24,366	52,457			76,823
Blodgett				11,428				11,428
Bloomfield				84,180	134,999	12,561		231,740
Bloomsdale				18,069	81,203			99,272
Blue Eye				5,563	21,140			26,703
Blue Springs				2,073,458	9,603,052			11,676,510
Blythedale				10,048				10,048

See page /2 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bogard	\$			10,091				10,091
Bolckow				10,091				10,091
Bolivar				394,293	3,911,148			4,305,441
Bonne Terre				174,183	794,035			968,218
Boonville				353,713	1,440,530		4,344,603	6,138,846
Bosworth				16,474				16,474
Bourbon				58,133	244,295			302,428
Bowling Green				140,588	825,660			966,248
Bragg City				8,151				8,151
Brandsville				7,504				7,504
Branson				270,783	14,438,440			14,709,223
Branson West				17,595	1,758,592			1,776,187
Brashear				12,075	9,008			21,083
Braymer				39,244	54,715			93,959
Breckenridge				19,579	9,937			29,516
Breckenridge Hills	36,321			207,734	124,274	41,574		409,903
Brentwood	38,197			331,762	6,086,641			6,456,600
Bridgeton	51,986			670,596	5,016,263			5,738,845
Brimson				2,717				2,717
Bronaugh				10,566				10,566
Brookfield				205,664	1,219,866	69,861		1,495,391
Brookline Station					9,859			9,859
Brooklyn Hgts.				5,391				5,391
Browning				13,671	9,178	1,393		24,242
Brownington				5,132				5,132
Brumley				4,399	6,872			11,271
Brunswick				39,891	129,896			169,787
Bucklin				22,598	33,992	5,332		61,922
Buckner				117,516	307,098	28,252		452,866
Buffalo				119,931	1,037,737			1,157,668

See page /2 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bull Creek Village	\$			9,703	11,088			20,791
Bunceton				15,008				15,008
Bunker				18,414	41,182			59,596
Burgess				3,019				3,019
Burlington Junct.				27,255				27,255
Butler				181,514	1,223,737			1,405,251
Butterfield				17,121	1,131			18,252
Byrnes Mill				102,465	141,946			244,411
Cabool				93,495	486,081			579,576
Cainsville				15,956				15,956
Cairo				12,636				12,636
Caledonia				6,814	18,349			25,163
Calhoun				21,174	26,221			47,395
California				172,716	486,941			659,657
Callao				12,549	6,016			18,565
Calverton Park		4,420		57,011	77,351			138,782
Camden				9,013				9,013
Camden Point				20,873				20,873
Camdenton				119,845	2,800,624			2,920,469
Cameron				422,109	1,912,480			2,334,589
Campbell				81,205	124,571			205,776
Canalou				15,008				15,008
Canton				110,271	311,963			422,234
Cape Girardeau				1,524,432	19,522,223			21,046,655
Cardwell				34,026	15,333			49,359
Carl Junction				228,305	373,500			601,805
Carrollton				177,762	606,756			784,518
Carterville				79,781	131,472	17,618		228,871
Carthage				546,310	3,866,810			4,413,120
Caruthersville				291,526	854,786		1,659,286	2,805,598

See page /2 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Carytown	\$			9,358				9,358
Cassville				124,632	1,619,666			1,744,298
Catron				2,932				2,932
Cedar Hill Lakes Center				9,876				9,876
				27,773	53,593			81,366
Centertown				11,083		27,661		38,744
Centerview				10,738				10,738
Centerville				7,374		10,387		17,761
Centralia				162,754		672,713		835,467
Chaffee				131,273		252,125		383,398
Chain of Rocks				3,924				3,924
Chain-O-Lakes				5,477				5,477
Chamois				19,665		24,062		43,727
Champ		40		517				557
Charlack		4,784		61,712		83,729		150,225
Charleston				204,068		693,246		897,314
Chesterfield		156,467		2,018,344		12,040,423		14,215,234
Chilhowee				14,188		14,398		28,586
Chillicothe				386,747		3,753,181		4,139,928
Chula				8,539				8,539
Clarence				39,459		78,728		118,187
Clark				11,859				11,859
Clarksburg				16,172		5,705		21,877
Clarksdale				15,137				15,137
Clarkson Valley		8,943		115,360				124,303
Clarksville				21,131		38,183		59,314
Clarkton				57,356		49,535		106,891
Claycomo				54,639		411,735		466,374
Clayton		100,488		687,200		2,691,014		3,478,702
Clearmont				8,237				8,237

See page /Z for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cleveland	\$			25,530	44,604			70,134
Clever				43,556	90,470			134,026
Cliff Village				1,423				1,423
Clifton Hill				5,347				5,347
Climax Springs				3,450	1,843			5,293
Clinton				401,538	3,888,034	255,542		4,545,114
Clyde				3,191				3,191
Cobalt				8,151				8,151
Coffey				6,037				6,037
Cole Camp				44,333	186,295	7,323		237,951
Collins				7,590	55,121	3,302		66,013
Columbia				3,645,414	38,866,811			42,512,225
Commerce				4,744				4,744
Conception Junct.				8,711				8,711
Concordia				101,775	674,806			776,581
Coney Island				4,054				4,054
Conway				32,042	96,282			128,324
Cool Valley	3,614			46,618	85,480			135,712
Cooter				18,975				18,975
Corder				18,414	14,543	3,425		36,382
Corning				906				906
Cosby				6,167				6,167
Cottleville				83,145	855,480			938,625
Country Club Village				79,609	31,511			111,120
Country Club Hills	4,617			59,556	80,803			144,976
Country Life Acres	271			3,493				3,764
Cowgill				10,652				10,652
Craig				13,326	11,746			25,072
Crane				59,944	206,582	14,960		281,486
Creighton				13,886	13,052			26,938

See page 12 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Crestwood	\$ 39,660			511,594	4,095,243			4,646,497
Creve Coeur	55,162			711,565	2,128,298			2,895,025
Crocker				44,548	156,052			200,600
Cross Timbers				7,978				7,978
Crystal City				183,153	1,195,184			1,378,337
Crystal Lake Park	1,528			19,708	26,739			47,975
Crystal Lakes				16,517	4,852			21,369
Cuba				139,294	923,073			1,062,367
Curryville				10,824	5,894			16,718
Dadeville				9,660				9,660
Dalton				1,164				1,164
Dardene Prairie				189,061	1,003,631			1,192,692
Darlington				4,873				4,873
Dearborn				22,813	52,087			74,900
Deepwater				21,864	13,272			35,136
Deerfield				3,234				3,234
DeKalb				11,083				11,083
Dellwood	17,568			226,623	480,107			724,298
Delta				22,296	33,877			56,173
Dennis Acres				2,932				2,932
Denver				1,725				1,725
Des Arc				8,064				8,064
Desloge				207,087	2,341,106			2,548,193
De Soto				274,923	1,671,877			1,946,800
Des Peres	28,724			370,531	6,703,966	375,841		7,479,062
De Witt				5,175				5,175
Dexter				317,229	2,787,064			3,104,293
Diamond				34,802	84,602			119,404
Diehlstadt				7,029				7,029
Diggins				12,851	16,006			28,857

See page /2 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Dixon	\$			67,706	247,408			315,114
Doniphan				83,318	654,566			737,884
Doolittle				27,773	39,603			67,376
Dover				4,657				4,657
Downing				17,078				17,078
Drexel				47,006	141,785			188,791
Dudley				12,463	61,779			74,242
Duenweg				44,591	143,492			188,083
Duquesne				70,725	343,849			414,574
Dutchtown				4,269	11,865			16,134
Eagleville				13,843	168,003			181,846
East Lynne				12,938	21,002			33,940
Easton				11,126	7,462			18,588
East Prairie				139,165	470,007			609,172
Edgar Springs				8,194	23,924			32,118
Edgerton				22,986	24,840			47,826
Edina				53,173	133,756			186,929
Edmundson		2,808		36,225	428,603		8,957	476,593
Eldon				211,098	1,849,130			2,060,228
El Dorado Springs				162,797	788,842			951,639
Ellington				45,066	436,807			481,873
Ellisville		30,436		392,612	1,461,060			1,884,108
Ellsinore				15,654	79,946			95,600
Elmer				4,226				4,226
Elmira				3,536				3,536
Elmo				7,159				7,159
Elsberry				88,277	232,078		21,714	342,069
Emerald Beach				10,781				10,781
Eminence				23,633	149,757			173,390
Emma				10,479	9,785			20,264

See page 12 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Eolia	\$			18,759	27,818			46,577
Essex				22,598	15,755	5,326		43,679
Ethel				4,312				4,312
Eureka	25,662			331,029	2,162,068			2,518,759
Everton				13,886	13,849			27,735
Ewing				20,010	28,045			48,055
Excelsior Estates				11,342				11,342
Excelsior Springs				467,779	3,590,354	255,689		4,313,822
Exeter				30,489	23,565			54,054
Fairfax				27,816	31,117			58,933
Fair Grove				47,740	260,368			308,108
Fair Play				18,026	49,719			67,745
Fairview				17,034	10,406			27,440
Farber				17,724	8,662			26,386
Farley				9,746				9,746
Farmington				600,475	4,900,478			5,500,953
Fayette				120,449	252,683			373,132
Fenton	14,576			188,026	3,924,005			4,126,607
Ferguson	74,907			966,263	3,803,865			4,845,035
Ferrelview				25,573	13,245			38,818
Festus				416,589	5,415,009			5,831,598
Fidelity				10,868				10,868
Fillmore				9,099				9,099
Fisk				15,654	62,490			78,144
Fleming				5,261				5,261
Flemington				5,347				5,347
Flint Hill				16,344	118,596			134,940
Flordell Hills	3,112			40,149	54,473	8,035		105,769
Florissant	170,783			2,177,692	5,013,081			7,361,556
Foley				7,676	13,969			21,645

See page 12 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Fordland	\$			29,498	36,339			65,837
Forest City				14,576	16,186			30,762
Foristell				14,274	311,109	33,925		359,308
Forsyth				72,709	650,592			723,301
Fortescue				2,199				2,199
Foster				5,606				5,606
Fountain N' Lakes				5,563				5,563
Four Seasons				64,386	321,751			386,137
Frankford				15,137	8,473			23,610
Franklin				4,830	4,035			8,865
Fredericktown				169,396	921,873			1,091,269
Freeburg				18,242	133,065			151,307
Freeman				22,468	39,658			62,126
Freistatt				7,935				7,935
Fremont Hills				25,746	31,650	7,975		65,371
Frohna				8,280				8,280
Frontenac		11,644		150,205	2,375,634			2,537,483
Fulton				523,022	2,824,121			3,347,143
Gainesville				27,255	192,988			220,243
Galena				19,449	29,474			48,923
Gallatin				77,151	129,913	15,233		222,297
Galt				11,859				11,859
Garden City				64,688	194,635			259,323
Gasconade				11,514	4,079			15,593
Gentry				4,356				4,356
Gerald				50,500	187,352			237,852
Gerster				1,509	351			1,860
Gibbs				4,312				4,312
Gideon				47,998	42,165			90,163
Gilliam				9,876	6,119			15,995

See page /2 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Gilman City	\$			16,387	18,990			35,377
Gladstone				1,136,995	6,729,597	336,098		8,202,690
Glasgow				54,467	201,540			256,007
Glenaire				23,848				23,848
Glenallen				6,253				6,253
Glendale	19,280			248,703	453,517	49,773		771,273
Glen Echo Park	555			7,159				7,714
Glenwood				8,754				8,754
Golden City				38,123	70,133			108,256
Goodman				51,017	67,257			118,274
Gordonville				18,328				18,328
Gower				60,332	101,049	14,174		175,555
Graham				8,237				8,237
Grain Valley				222,526	1,257,932			1,480,458
Granby				91,468	239,387			330,855
Grand Falls Plaza				4,485				4,485
Grandin				10,177	9,953			20,130
Grand Pass				2,286				2,286
Grandview				1,072,997	7,149,551			8,222,548
Granger				1,897				1,897
Grant City				39,934	147,310			187,244
Grantwood	2,952			38,079	51,665	7,621		100,317
Gravois Mills				8,970	35,359			44,329
Green Castle				13,283				13,283
Green City				29,670	72,055			101,725
Greendale	2,414			31,136	48,379			81,929
Greenfield				58,564	129,096			187,660
Green Park	8,913			114,972	406,755			530,640
Green Ridge				19,191	34,363			53,554
Greentop				18,414	20,926			39,340

See page /2 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Greenville	\$			19,449	78,900			98,349
Greenwood				170,431	533,615			704,046
Guilford				3,752				3,752
Gunn City				3,666				3,666
Hale				20,398	55,542			75,940
Half Way				7,590	12,937			20,527
Hallsville				42,176	74,739			116,915
Halltown				8,151				8,151
Hamilton				78,186	182,725			260,911
Hanley Hills	7,101			91,598	124,277			222,976
Hannibal				765,774	5,936,086			6,701,860
Hardin				26,479	21,132			47,611
Harris				4,528				4,528
Harrisburg				7,935	26,611			34,546
Harrisonville				385,798	2,881,579			3,267,377
Hartsburg				4,657	4,885			9,542
Hartville				26,177	108,314			134,491
Harwood				3,881				3,881
Hawk Point				19,794	51,143			70,937
Hayti				138,302	747,887			886,189
Hayti Heights				33,249	11,600			44,849
Haywood City				10,307				10,307
Hazelwood	87,611			1,130,138	3,805,705	1,387,572		6,411,026
Henrietta				19,708	34,056			53,764
Herculaneum				120,966	929,109			1,050,075
Hermann				115,317	780,367			895,684
Hermitage				21,390	196,173	6,140		223,703
Higbee				26,867	27,884			54,751
Higginsville				201,912	1,070,293			1,272,205
High Hill				9,962	7,670			17,632

See page /2 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Highlandville	\$			37,605	30,557			68,162
Hillsboro				72,235	354,439			426,674
Hillsdale	4,938			63,696	86,420			155,054
Hoberg				2,587				2,587
Holcomb				30,015	34,012			64,027
Holden				108,244	393,257	27,353		528,854
Holland				10,609				10,609
Holliday				5,563				5,563
Hollister				166,765	2,052,740			2,219,505
Holt				17,466	140,653			158,119
Holts Summit				126,572	781,677	78,303		986,552
Homestead				7,806				7,806
Homestown				7,806	1,924			9,730
Hopkins				24,969				24,969
Hornersville				29,584	38,874			68,458
Houston				85,905	985,306			1,071,211
Houston Lake				12,247				12,247
Houstonia				11,859				11,859
Howardville				14,749	3,487	820		19,056
Hughesville				7,504				7,504
Humansville				40,796	92,685			133,481
Hume				14,533	14,949			29,482
Humphreys				7,072				7,072
Hunnewell				9,789	5,055			14,844
Huntleigh	1,080			13,929				15,009
Huntsville				66,973	95,704			162,677
Hurdland				10,307				10,307
Hurley				6,771	4,162			10,933
Huntsdale				2,976				2,976
Iatan				2,329				2,329

See page /2 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Iberia	\$			28,074	171,831			199,905
Independence				4,885,565	39,382,472			44,268,037
Indian Point				25,358	266,262			291,620
Innsbrook				20,226	32,109			52,335
Ionia				4,657				4,657
Irondale				18,846	11,279			30,125
Iron Mtn. Lake				29,886	6,232			36,118
Ironton				63,437	433,391			496,828
Jackson				515,216	3,047,526			3,562,742
Jacksonville				7,029				7,029
Jameson				5,175				5,175
Jamesport				21,778	72,820			94,598
Jamestown				16,474				16,474
Jane					19,238			19,238
Jasper				43,600	146,876			190,476
Jefferson City				1,709,309	18,620,775			20,330,084
Jennings		51,715		667,103	1,555,328			2,274,146
Jerico Springs				11,169				11,169
Jonesburg				29,972	105,015			134,987
Joplin				1,962,368	25,846,638			27,809,006
Josephville				11,644	7,725			19,369
Junction City				13,757				13,757
Kahoka				96,643	242,246			338,889
Kansas City				19,041,706	158,410,931	30,030,720	18,736,986	226,220,343
Kearney				235,981	1,750,938			1,986,919
Kelso				22,727	112,411			135,138
Kennett				485,589	1,684,505			2,170,094
Keytesville				22,986				22,986
Kidder				11,687	25,319			37,006
Kimberling City				97,161	704,315	57,524		859,000

See page 12 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Kimmswick	\$			4,054	58,948			63,002
King City				43,643	99,198			142,841
Kingdom City				5,218	489,213			494,431
Kingston				12,377				12,377
Kingsville				11,083				11,083
Kinloch	1,501			19,363	31,207			52,071
Kirbyville				4,744	15,549			20,293
Kirksville				746,238	5,439,587			6,185,825
Kirkwood	91,349			1,178,352	4,608,011	235,826		6,113,538
Knob Noster				106,174	333,500	49,108		488,782
Knox City				9,617				9,617
Koshkonong				8,841	21,770			30,611
La Belle				28,851	41,139			69,990
Laclede				17,897	5,597			23,494
Laddonia				26,738	30,528			57,266
Ladue	28,902			372,817	1,871,724			2,273,443
La Grange				43,125	45,629		1,868,362	1,957,116
Lake Annette				7,029				7,029
Lake Lafayette				14,921				14,921
Lake Lotawana				80,730	1,320			82,050
Lake Mykee				14,059				14,059
Lake Ozark				64,213	1,372,855			1,437,068
Lake St. Louis				438,540	2,532,720			2,971,260
Lakeshire	4,597			59,297				63,894
Lakeside				1,596	768			2,364
Lake Tapawingo				36,354				36,354
Lake Waukomis				39,546				39,546
Lake Winnebago				38,899	753			39,652
Lamar				190,829	1,269,187			1,460,016
Lamar Hgts.				9,315	109,414			118,729

See page /2 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
La Monte	\$			45,885	96,666			142,551
Lanagan				17,724	14,287			32,011
Lancaster				31,783	73,169			104,952
La Plata				64,084	104,111			168,195
Laredo				10,781				10,781
La Russell				5,951				5,951
Lathrop				90,218	141,582			231,800
LaTour				2,803				2,803
Laurie				28,592	854,923			883,515
Lawson				100,740	349,604			450,344
Leadington				8,884	423,218	39,721		471,823
Leadwood				50,025	40,741			90,766
Leasburg				13,929				13,929
Leawood				38,985				38,985
Lebanon				524,186	6,340,910			6,865,096
Lee's Summit				3,048,950	28,226,353			31,275,303
Leeton				26,694	43,086			69,780
Leonard				2,846				2,846
Leslie				3,752				3,752
Levasy				4,657	3,005			7,662
Lewis & Clark				6,684				6,684
Lewistown				25,659	48,599			74,258
Lexington				192,036	731,844			923,880
Liberal				33,594	33,771			67,365
Liberty				1,131,260	7,799,616			8,930,876
Licking				63,437	340,697			404,134
Lilbourn				56,192	57,467	1,639		115,298
Lincoln				44,246	147,176	34,427		225,849
Linn				58,391	233,679			292,070
Linn Creek				12,075	272,511	39,531		324,117

See page /2 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Linneus	\$			15,913				15,913
Livonia				4,916				4,916
Lock Springs				2,976				2,976
Lockwood				42,651	79,489	6,170		128,310
Lohman				7,245				7,245
Loma Linda				21,864	21,557			43,421
Lone Jack				22,770	70,825			93,595
Longtown				3,277				3,277
Louisburg				6,339				6,339
Louisiana				166,592	732,498	55,203		954,293
Lowry City				31,395	54,821	3,870		90,086
Lucerne				3,967				3,967
Ludlow				8,797				8,797
Lupus				1,251				1,251
Luray				4,399				4,399
MacKenzie		458		5,908				6,366
Macks Creek				11,514	10,791			22,305
Macon				238,827	1,345,491			1,584,318
Madison				25,271	25,162			50,433
Maitland				14,749	10,619			25,368
Malden				206,225	835,721			1,041,946
Malta Bend				10,738	18,940			29,678
Manchester		64,058		826,321	2,032,809			2,923,188
Mansfield				58,176	218,880			277,056
Maplewood		66,599		397,959	3,301,086	96,059		3,861,703
Marble Hill				64,774	365,231			430,005
Marceline				110,314	289,046			399,360
Marionville				91,123	334,913			426,036
Marlborough		10,036		96,385	253,788			360,209
Marquand				10,824	9,395			20,219

See page 12 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Marshall	\$			536,175	2,366,903			2,903,078
Marshfield				246,676	2,144,675			2,391,351
Marston				26,306	130,093	21,157		177,556
Marthasville				36,096	88,750	8,895		133,741
Martinsburg				14,059	38,451			52,510
Maryland Hgts.	86,107			1,110,732	4,239,264		16,018,807	21,454,910
Maryville				456,307	2,792,883			3,249,190
Matthews				26,091	200,590			226,681
Maysville				52,268	99,739			152,007
Mayview				12,679				12,679
McBaine				733				733
McCord Bend				12,592				12,592
McFall				5,822				5,822
McKittrick				3,105				3,105
Meadville				19,708				19,708
Memphis				88,881	287,169			376,050
Mendon				8,970				8,970
Mercer				14,749				14,749
Merriam Woods				49,249	31,767			81,016
Merwin				3,579				3,579
Meta				10,738	22,257			32,995
Metz				2,889				2,889
Mexico				488,177	2,421,301			2,909,478
Miami				6,900				6,900
Middletown				8,582	13,291			21,873
Milan				84,439	211,310			295,749
Milford				2,242				2,242
Millard				3,234				3,234
Miller				32,516	86,619			119,135
Mill Spring				9,444				9,444

See page /2 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Milo	\$			3,622				3,622
Mindenmines				17,638				17,638
Miner				45,540	970,086	17,153		1,032,779
Mineral Point				15,654				15,654
Miramiquoa Park				5,477				5,477
Missouri City				12,722				12,722
Moberly				592,583	5,201,308			5,793,891
Mokane				8,107	9,677			17,784
Moline Acres	9,102			114,799	155,726			279,627
Monett				318,954	2,800,629			3,119,583
Monroe City				111,608	502,272			613,880
Montgomery City				105,312	486,094			591,406
Monticello				5,434				5,434
Montrose				17,983	43,811			61,794
Mooresville				3,838				3,838
Morehouse				43,772	26,861			70,633
Morley				34,155	11,079			45,234
Morrison				5,304	6,431			11,735
Morrisville				14,835	5,377			20,212
Mosby				10,436	76,438			86,874
Moscow Mills				75,124	423,509			498,633
Mound City				51,448	143,301			194,749
Mountain Grove				197,254	1,784,777			1,982,031
Mountain View				104,794	952,768			1,057,562
Moundville				4,442				4,442
Mount Leonard				5,304				5,304
Mount Moriah				6,167				6,167
Mount Vernon				173,234	1,079,608			1,252,842
Napoleon				8,970				8,970
Naylor				26,306	34,712	4,446		65,464

See page 12 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Neck City	\$			5,132				5,132
Neelyville				21,002	19,680			40,682
Nelson				9,142				9,142
Neosho				453,030	4,512,724			4,965,754
Nevada				371,178	3,596,825			3,968,003
Newark				4,312				4,312
New Bloomfield				25,832	36,582			62,414
Newburg				20,873	34,780			55,653
New Cambria				9,574	16,034			25,608
New Florence				32,948	204,200			237,148
New Franklin				49,378	76,487			125,865
New Hampton				15,051				15,051
New Haven				80,515	407,054			487,569
New London				43,168	108,960			152,128
New Madrid				143,779	311,194	64,360		519,333
New Melle				12,377	81,592	4,900		98,869
Newtonia				9,962				9,962
Newtown				9,013				9,013
Niangua				19,191	23,060			42,251
Nixa				522,850	3,066,593			3,589,443
Noel				63,825	273,318			337,143
Norborne				34,716	52,573			87,289
Normandy	38,197			222,224	157,043			417,464
North Kansas City				203,292	4,801,393		10,646,720	15,651,405
North Lilbourn				4,097				4,097
North Wardell				7,331				7,331
Northmoor				17,207	168,016			185,223
Northwoods	15,522			200,230	397,607			613,359
Norwood				23,805	50,196			74,001
Norwood Court	3,547			45,756				49,303

See page 12 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Novelty	\$			5,132				5,132
Novinger				23,029				23,029
Oak Grove				238,698				238,698
Oak Grove Village				16,474	1,985,469			2,001,943
Oakland	5,148			66,413	93,334			164,895
Oak Ridge				8,711				8,711
Oaks				5,865				5,865
Oakview				16,646	90,309	7,559		114,514
Oakwood				8,496				8,496
Oakwood Park				7,892				7,892
Odessa				207,777	1,276,667			1,484,444
O'Fallon				1,991,046	15,632,369			17,623,415
Old Appleton				3,536				3,536
Old Monroe				10,781	62,158			72,939
Olean				6,771				6,771
Olivette		25,275		320,765	1,191,804	226,383		1,764,227
Olympian Village				28,851				28,851
Oran				54,510	89,928			144,438
Oregon				40,322				40,322
Oronogo				42,090	64,703			106,793
Orrick				38,338	64,802			103,140
Osage Beach				157,924	9,502,448			9,660,372
Osborn				19,622				19,622
Osceola				36,009	95,451			131,460
Osgood				2,199				2,199
Oterville				20,528	30,867			51,395
Overland		62,016		726,142	1,101,725			1,889,883
Owensville				107,813	1,450,550			1,558,363
Ozark				416,805	4,227,188			4,643,993
Pacific		22,102		285,100	1,125,047			1,432,249

See page /2 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Pagedale	\$	12,089		155,941	342,891			510,921
Palmyra				149,515	541,354			690,869
Paris				65,938	239,654			305,592
Park Hills				339,007	1,421,668			1,760,675
Parkdale				8,841				8,841
Parkville				175,045	1,446,039			1,621,084
Parkway				12,075	26,199			38,274
Parma				36,743	50,069	6,569		93,381
Parnell				8,496				8,496
Pasadena Hills		3,835		49,465	67,112	9,899		130,311
Pasadena Park		1,635		21,088	28,612			51,335
Pascola				5,951				5,951
Passaic				1,725				1,725
Pattonsburg				11,256	24,236	3,405		38,897
Paynesville				3,924				3,924
Peculiar				112,298	743,253	116,554		972,105
Penermon				3,234				3,234
Perry				28,721	121,061			149,782
Perryville				330,641	2,816,543			3,147,184
Pevely				162,496	833,455			995,951
Phillipsburg				8,668	4,365			13,033
Pickering				6,641				6,641
Piedmont				85,905	821,793			907,698
Pierce City				59,728	158,833			218,561
Pierpont Village					1,628			1,628
Pilot Grove				31,179	55,474	14,160		100,813
Pilot Knob				30,058	119,697			149,755
Pine Lawn		30,151		181,298	291,777			503,226
Pineville				33,120	337,758	1,778,831		2,149,709
Plato					10,018			10,018

See page /2 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Platte City	\$			166,722	1,613,050			1,779,772
Platte Woods				20,441	124,014			144,455
Plattsburg				101,517	378,147	26,807		506,471
Pleasant Hill				240,725	1,450,985			1,691,710
Pleasant Hope				23,633	57,080	22,966		103,679
Pleasant Valley				143,219	894,321			1,037,540
Pocahontas				5,477				5,477
Pollock				5,649				5,649
Polo				25,099	80,927			106,026
Poplar Bluff				718,077	9,215,785			9,933,862
Portage Des Sioux				15,137	17,038			32,175
Portageville				142,097	480,501			622,598
Potosi				114,799	827,144			941,943
Powersville				3,709				3,709
Prairie Home				9,487				9,487
Prathersville				4,787				4,787
Preston				4,873	16,721			21,594
Princeton				45,152	98,519			143,671
Purcell				15,396				15,396
Purdin				9,617				9,617
Purdy				47,567	89,292			136,859
Puxico				49,378	120,149			169,527
Queen City				27,514	62,727			90,241
Quitman				1,984				1,984
Qulin				20,139	42,519			62,658
Randolph				2,027	29,358			31,385
Ravenwood				19,320				19,320
Raymondville				19,061				19,061
Raymore				480,673	4,253,288			4,733,961
Raytown				1,310,488	5,251,760			6,562,248

See page 12 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Rayville	\$			8,797				8,797
Rea				2,415				2,415
Redings Mill				6,857	2,292			9,149
Reeds				4,442				4,442
Reeds Spring				20,053	119,578			139,631
Renick				9,531				9,531
Rensselaer				6,253				6,253
Republic				377,949	3,945,954			4,323,903
Revere				5,218				5,218
Rhineland				7,590				7,590
Richards				4,097				4,097
Rich Hill				63,006	155,613			218,619
Richland				77,841	287,109			364,950
Richmond				263,753	1,666,539			1,930,292
Richmond Hgts.	75,957			414,088	5,618,677			6,108,722
Ridgely				2,760				2,760
Ridgeway				22,856	21,393			44,249
Risco				16,905	18,246			35,151
Ritchey				3,277				3,277
River Bend				431	12,903			13,334
Riverside				128,470	999,037	312,056	8,481,127	9,920,690
Riverview	10,518			135,672	184,074	27,152		357,416
Rives				3,795				3,795
Rocheport				8,970	31,226			40,196
Rockaway Beach				24,883	81,464			106,347
Rock Hill	22,705			205,491	965,636			1,193,832
Rock Port				60,160	322,808	37,172		420,140
Rockville				6,986	8,989			15,975
Rogersville				65,033	556,275			621,308
Rolla				705,830	9,353,780			10,059,610

See page /Z for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Roscoe	\$			4,830				4,830
Rosebud				15,698	61,085			76,783
Rosendale				7,762				7,762
Rothville				4,011				4,011
Rush Hill				5,606				5,606
Rushville				12,075				12,075
Russellville				32,689	44,802			77,491
Rutledge				4,442	11,578			16,020
St. Ann	47,196			586,804	2,541,054			3,175,054
St. Charles				2,601,354	15,744,357		15,058,367	33,404,078
St. Clair				189,319	992,887			1,182,206
St. Elizabeth				12,808	24,340			37,148
St. George	4,306			55,545	75,310			135,161
St. James				159,736	706,303			866,039
St. John	23,922			296,313	867,055			1,187,290
St. Joseph				3,190,832	24,812,785		2,027,398	30,031,015
St. Louis		68,019	852,445	15,638,339	124,916,064	27,671,152	4,229,165	173,375,184
St. Martins				44,117	39,611			83,728
St. Mary				16,258	32,421			48,679
St. Paul				70,466				70,466
St. Peters				2,215,815	19,761,392			21,977,207
St. Robert				119,025	3,748,157			3,867,182
St. Thomas				12,377	11,105			23,482
Ste. Genevieve				193,028	1,132,400	103,031		1,428,459
Saginaw				11,902	21,582			33,484
Salem				209,330	1,510,616			1,719,946
Salisbury				74,434	173,202			247,636
Sarcoxi				58,391	202,649			261,040
Savannah				205,362	771,220			976,582
Schell City				12,334				12,334

See page 12 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Scotsdale	\$			9,099	5,363			14,462
Scott City				197,988	691,685			889,673
Sedalia				877,123	10,163,573			11,040,696
Sedgewickville				8,496				8,496
Seligman				37,821	152,629			190,450
Senath				71,156	57,952			129,108
Seneca				92,072	367,631			459,703
Seymour				79,091	184,650			263,741
Shelbina				83,792	274,324			358,116
Shelbyville				29,411	32,398			61,809
Sheldon				22,813	39,964			62,777
Sheridan				7,978				7,978
Shoal Creek Drive				14,921				14,921
Shoal Creek Estates				2,199				2,199
Shrewsbury		96,985		286,524	1,442,667			1,826,176
Sibley				14,964				14,964
Sikeston				732,783	7,202,312			7,935,095
Silex				8,884	36,025	5,103		50,012
Silver Creek				26,220	18,098			44,318
Skidmore				14,749				14,749
Slater				89,830	199,523			289,353
Smithton				21,994	13,399			35,393
Smithville				237,792	1,147,992		97,830	1,483,614
South Gifford				3,105				3,105
South Gorin				6,167				6,167
South Greenfield				5,865				5,865
South Lineville				1,596				1,596
South West City				36,872	178,779	41,430		257,081
Sparta				49,335	101,099			150,434
Spickard				13,584	5,594			19,178

See page 12 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Springfield	\$			6,536,914	55,271,580	5,298,833		67,107,327
Stanberry				53,605	110,917			164,522
Stark City				6,727				6,727
Steele				97,592	264,163			361,755
Steelville				61,626	430,369			491,995
Stella				7,676	2,332			10,008
Stewartsville				32,732	86,934			119,666
Stockton				84,525	440,520	29,095		554,140
Stotesbury				1,854				1,854
Stotts City				10,781				10,781
Stoutland				7,633	5,815			13,448
Stoutsville				1,897				1,897
Stover				41,745	155,332			197,077
Strafford				79,566	379,337			458,903
Strasburg				5,865				5,865
Sturgeon				40,710	84,582			125,292
Sugar Creek				165,557	1,087,177	38,848		1,291,582
Sullivan				273,888	2,973,834			3,247,722
Summersville				23,460	82,192			105,652
Sumner				6,124				6,124
Sunrise Beach				15,870	271,093	51,100		338,063
Sunset Hills	27,638			356,516	1,086,554			1,470,708
Sweet Springs				70,208	272,373			342,581
Sycamore Hills	2,414			31,136				33,550
Syracuse				7,417				7,417
Tallapoosa				8,797				8,797
Taneyville				15,482	13,195			28,677
Taos				37,519	18,379			55,898
Tarkio				83,447	207,476			290,923
Thayer				94,918	447,214			542,132

See page /2 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Theodosia	\$			10,350	55,846			66,196
Tightwad				2,717				2,717
Tina				8,323				8,323
Tindall				2,803				2,803
Tipton				140,631	189,566			330,197
Town and Country	36,420			469,806	2,729,608			3,235,834
Tracy				9,186	19,546			28,732
Trenton				268,066	1,412,889			1,680,955
Trimble				19,449	15,609			35,058
Triplett				2,760				2,760
Troy				290,534	3,333,958			3,624,492
Truesdale				17,121	198,482			215,603
Truxton				4,140				4,140
Turney				6,684				6,684
Tuscumbia				9,401	8,099			17,500
Twin Bridges				1,811				1,811
Twin Oaks	1,210			15,611	290,259			307,080
Umber View Heights				2,242				2,242
Union				334,522	3,155,265			3,489,787
Union Star				18,673				18,673
Unionville				88,018	197,089			285,107
Unity Village				6,037	3,841			9,878
University City	127,848			1,614,089	4,285,410	324,895		6,352,242
Uplands Park	1,538			19,838	26,915	3,970		52,261
Urbana				17,552	67,586			85,138
Urich				21,519	107,347			128,866
Utica				11,816				11,816
Valley Park	21,791			281,090	773,614			1,076,495
Van Buren				36,441	222,863			259,304
Vandalia				166,592	417,024			583,616

See page /2 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Vandiver	\$			3,579	84,583			88,162
Vanduser				9,358				9,358
Velda City					94,553			94,553
Velda Village	5,403			47,006				52,409
Velda Village Hills	3,644			69,690	63,777			137,111
Verona				30,791	60,012			90,803
Versailles				110,616	1,045,525			1,156,141
Viburnum				35,578	69,983			105,561
Vienna				27,083	149,379	16,597		193,059
Village of Aullville				3,709				3,709
Village of Bradleyville				3,666				3,666
Village of Loch Lloyd				15,870				15,870
Village of Pinhook				2,070				2,070
Village of Plato				3,105				3,105
Vinita Park	6,432			82,973	199,244	21,692		310,341
Vinita Terrace	976			12,592	17,085			30,653
Vista				2,372				2,372
Waco				3,709				3,709
Walker				11,859				11,859
Walnut Grove				27,169	37,645	2,777		67,591
Wardell				11,989	18,400			30,389
Wardsville				42,090	34,293			76,383
Warrensburg				704,665	5,160,051	330,888		6,195,604
Warrenton				227,744	2,663,261			2,891,005
Warsaw				89,269	1,474,944	30,196		1,594,409
Warson Woods	6,629			85,517	204,174			296,320
Washburn				19,320	46,726			66,046
Washington				571,107	6,832,704	526,795		7,930,606
Watson				5,218				5,218
Waverly				34,759	59,309			94,068

See page /Z for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Wayland	\$			18,328	37,705			56,033
Waynesville				151,240	793,562			944,802
Weatherby				5,304				5,304
Weatherby Lake				80,773				80,773
Weaubleau				22,339	54,121			76,460
Webb City				423,144	2,921,493			3,344,637
Webster Groves	77,662			1,001,798	2,790,491			3,869,951
Weldon Spring				227,270	222,271			449,541
Weldon Spring Hgts.				3,407				3,407
Wellington				33,810				33,810
Wellston	8,224			106,088	143,936			258,248
Wellsville				61,367	91,285			152,652
Wentworth				6,081				6,081
Wentzville				297,391	7,106,196	868,881		8,272,468
Westboro				7,029				7,029
West Alton				24,711				24,711
West Line				4,097				4,097
Weston				70,337	297,255	48,464		416,056
Westphalia				13,800	38,245	6,184		58,229
West Plains				468,598	5,680,399			6,148,997
West Sullivan				4,140	6,932			11,072
Westwood	949			12,247				13,196
Wheatland				16,733	68,835			85,568
Wheaton				31,093	62,129			93,222
Wheeling				11,557				11,557
Whiteside				2,889				2,889
Whitewater				4,873				4,873
Wilbur Park	1,588			20,484	27,793			49,865
Wildwood	109,937			1,418,128	1,928,391			3,456,456
Willard				137,699	738,879	35,846		912,424

See page /2 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2007**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)	
(continued from previous page)									
Williamsville	\$			16,344	31,866			48,210	
Willow Springs				92,590	484,163			576,753	
Wilson City				7,116				7,116	
Winchester		5,520		71,200	96,601			173,321	
Windsor				133,127	334,266			467,393	
Winfield				31,179	175,548			206,727	
Winona				55,631	194,890			250,521	
Winston				10,652				10,652	
Woods Heights				31,999	28,704	828		61,531	
Woodson Terrace		14,004		180,651	1,177,518	36,154		1,408,327	
Wooldridge				2,027				2,027	
Worth				4,054				4,054	
Worthington				3,838				3,838	
Wright City				66,068	426,287			492,355	
Wyaconda				13,369	7,242			20,611	
Wyatt				15,698	11,443			27,141	
Zalma				4,011				4,011	
TOTALS	\$	2,615,729	68,019	852,445	158,635,784	1,104,329,411	72,223,670	83,070,821	1,421,795,879

- (a) See page 5 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 37.
- (b) See page 95 for a description of county private car tax.
- (c) See page 96 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 7, 13, 22, and 25 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (e) See page 11 for a description of local sales tax.
- (f) See page 11 for a description of local option use tax.
- (g) See page 14 and 28 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to cities, counties, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 thru 7 and 11. The discrepancy is due to a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 22, 23, and 25 thru 27.
- (i) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 37.

Missouri Department of Revenue

Tax and Fee Distribution

Other Political Subdivisions
Fiscal Year Ended June 30, 2007



This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to other political subdivisions throughout the state of Missouri.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2007**

District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	County Stock (a,e)	Total (Memorandum Only)	District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	County Stock (a,e)	Total (Memorandum Only)
Ambulance Districts					Community Improvement Districts				
Adair County Ambulance District	\$ 309,407			309,407	1201 Washington CID		236		236
Ava Ambulance District	389,564			389,564	2017 Chouteau CID	23,379	7,391		30,770
Barton County Ambulance District	501,893			501,893	620 Market CID	15,859	138		15,997
Callaway Co Ambulance District	1,806,600			1,806,600	Airport Plaza CID	1,032			1,032
Cam-MO Ambulance District	691,216			691,216	Big Spring Plaza CID	20,841	4,059		24,900
Cedar Co Ambulance District	522,308			522,308	Broadway Hotel CID	67,292	1,521		68,813
Dade County Ambulance District	291,087			291,087	College Station CID	7			7
Herman Area Ambulance District	339,416			339,416	East Main & Highway 47 CID	34,500	1,909		36,409
Iron County Ambulance District	445,518			445,518	Elm and 370 CID	522	19		541
Linn County Ambulance District	305,527			305,527	Eureka Pointe CID	103,230			103,230
Maries Osage Ambulance District	170,705			170,705	Heers Tower CID	3			3
Marion County Ambulance District	137,732			137,732	Historic Downtown Branson CID	158,287			158,287
Meramec Ambulance District	318,502			318,502	Imperial Main CID	512	994		1,506
Mid-Missouri Ambulance District	295,436			295,436	James River Commons CID	5,010	5,871		10,881
Miller County Ambulance District	1,529,812			1,529,812	Lincoln Crossings CID	5,406	1,195		6,601
New Madrid County Ambulance District	57,323			57,323	Logan Estates CID	100	8		108
Noel T. Adams Ambulance District	435,875			435,875	Loughborough Commons CID	172,954			172,954
Osage Ambulance District	286,504			286,504	Mountain Farm CID		99		99
Pulaski County Ambulance District	845,602			845,602	Northwest Area CID	12,223	6		12,229
Randolph Co Ambulance District	1,330,456			1,330,456	Parkville Old Towne Mkt CID	21,608	500		22,108
Rock Township Ambulance District	1,867,800			1,867,800	Plaza on Blvd Jennings CID	58,492	44		58,536
Salt River Ambulance District	190,339			190,339	Raintree 150 Center CID	3,209			3,209
St James Ambulance District	315,971			315,971	Richardson Crossing CID	25,256	3,058		28,314
St. Francois Co Ambulance District	3,475,336			3,475,336	South 160 CID	26,472			26,472
Ste. Genevieve County Ambulance District	231,577			231,577	South Grand CID	26,466	1,197		27,663
Steelville Ambulance District	180,505			180,505	Stoneybrooke CID	78,960	1,063		80,023
Warsaw Lincoln Ambulance District	668,431			668,431	Tori Pines Commons CID	682	12,341		13,023
Washington Area Ambulance District	768,072			768,072	Victoria Crossings CID	76	1,072		1,148
Washington County Ambulance District	387,366			387,366	Watson-Laclede Station Road CID	15,892	376		16,268
					Wentzville Bluffs CID	861	2,584		3,445
Fire Protection Districts					Community Development Districts				
High Ridge Fire Protection District	343,402			343,402	Branson Hills CDD	212,363			212,363
Inter City Fire Protection District	33,206			33,206	Brookside CDD	344,211	584		344,795
Orrick Fire Protection District	130,296			130,296	Bryan Road CDD	1,162	1,208		2,370
Prairie Township Fire District	7,002			7,002	Caledonia CDD	133,447	7,073		140,520
Rock Comm Fire Protection District	2,780,601			2,780,601	Crossings CDD	23,485	1,899		25,384
Smithville Area Fire Protection District	417,341			417,341	Grandview Crossing CDD	71,630	10,160		81,790
SNI Valley Fire Protection District	681,924			681,924	KC International Airport CDD	1,270,920	42,662		1,313,582
South Metropolitan Fire Protection District	872,884			872,884	Lake Lotawana CDD	1,756	3,252		5,008
Southern Stone Fire District	1,796,984			1,796,984	Martin City CDD	264,875	9,110		273,985
Sullivan Fire Protection District	491,995			491,995	Performing Arts CDD	143,875	15,751		159,626

See page 74 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2007**

District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	County Stock (a,e)	Total (Memorandum Only)	District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	County Stock (a,e)	Total (Memorandum Only)
(continued from previous page)									
Community Development Districts (continued)					School Districts				
Res Inn Downtown/St. Louis CDD	\$ 80,756	211		80,967	Brentwood School District			60,411	60,411
Springdale CDD	443	11,971		12,414	Cameron R-1 School District			38,295	38,295
St Charles Riverfront CDD	512,069	63,298		575,367	Center School District			79,798	79,798
Thirty-ninth Street CDD	159,390	7,051		166,441	Columbia Board of Education			212,494	212,494
Three Trails Village CDD	695,116	20,246		715,362	Jefferson City School District			1,724,683	1,724,683
Westport CDD	324,315	2,114		326,429	Parkway School District			821,144	821,144
					Pattonville School District			101,658	101,658
					Springfield R-12 School District			238,233	238,233
Regional Jail Districts					Totals	\$ 42,318,824	42,318,824	3,276,716	45,837,811
Daviess/Dekalb RJD	887,154			887,154					
Tourism Community Districts									
Branson/Lake Area TCED	6,893,768			6,893,768					
Transportation Development Districts									
US Hwy 36 Int 72 corr TDD	2,767,443			2,767,443					

- (a) See page 96 for a description of county stock insurance.
- (b) St. Louis County receives the sales and use tax distributions for the cities and other political subdivisions within St. Louis County. The county is responsible for distributing the amounts to these entities.
- (c) See page 11 for a description of local sales tax.
- (d) See page 11 for a description of local option use tax.
- (e) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 thru 7 and 11. The discrepancy is due to a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 22, 23, and 25 thru 27.

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules Fiscal Year Ended June 30, 2007



The following schedules provide original and final appropriations and a comparison to actual expenditures. Also included are comparative Department expenditures by fund, budget subclass, division, and program specific distributions.

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (a) (b)										
Personal Service	\$ 35,452	33,935	1,063	30,958	1,914	39,312	39,312	1,179	36,039	2,094
Expense and Equipment	6,464	8,612	194	7,607	811	6,563	6,563	197	6,122	244
Postage	4,130	4,130	124	3,953	53	2,682	2,682	8	2,642	32
Contingency Payments						3,500	3,500		3,241	259
County Stock Insurance	500 E	2,615 E		2,615	0	500 E	800 E		780	20
Debt Offset Tax Credits	20 E	675 E		658	17	1 E	200 E		192	8
Emblem Use Fee Distribution		1 E			1					
Fees to Counties & Collection Agency Fees	2,580 E	2,830 E		2,717	113	2,580 E	2,580 E		2,435	145
Homestead Preservation Credit	2,956	2,956		2,953	3					
Payment of Dues to the Multistate Tax Commission	163	163		163	0	163	163		163	0
Payment of Fees to Counties for Liens	200	200		173	27	450	450		146	304
Refunds for Overpayment of Tax	1,245,100 E	1,245,100 E		1,207,944	37,156	1,179,200 E	1,179,200 E		1,127,563	51,637
Special Needs Adoption Credit		500			500					
Tax Data Matching						7,600	7,600	2,200	5,400	0
General Fund Total	\$ 1,297,565	1,301,717	1,381	1,259,741	40,595	1,242,551	1,243,050	3,584	1,184,723	54,743
CHILD ENFORCEMENT COLLECTIONS FUND										
Personal Service	\$ 23	23		18	5	2,600	2,600		2,600	0
Expense and Equipment	2,600	2,600		2,040	560	22	22		22	0
Child Enforcement Collections Fund Total	\$ 2,623	2,623	0	2,058	565	2,622	2,622	0	2,622	0
CONSERVATION COMMISSION FUND										
Personal Service	\$ 509	509		507	2	489	489		489	0
Expense and Equipment	16	16		8	8	49	49		0	49
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 526	526	0	516	10	539	539	0	490	49
DEBT OFFSET ESCROW										
Debt Offset Refunds	\$ 250 E	251 E		250	1	250 E	250 E		206	44
Debt Offset Escrow Fund Total	\$ 250	251	0	250	1	250	250	0	206	44

Appropriations designated with an "E" represent open-ended appropriations.
See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
DEPARTMENT OF REVENUE FEDERAL FUND										
Personal Service	\$ 235	235		39	196	226	226		75	151
Expense and Equipment	6,170 E	6,170 E		3,539	2,631	7,419 E	7,419 E		4,938	2,481
Department of Revenue Federal Fund Total	\$ 6,405	6,405	0	3,578	2,827	7,645	7,645	0	5,013	2,632
DEPARTMENT OF REVENUE INFORMATION FUND (b)										
Personal Service	\$ 273	273		273	0	439	439		261	178
Expense and Equipment	319	319		241	78	377	377		285	92
Postage	185	185		185	0	173	177		177	0
Department of Revenue Information Fund Total	\$ 777	777	0	699	78	989	993	0	723	270
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND										
Personal Service	\$ 2 E	2 E		2	0	2 E	2 E		2	0
Expense and Equipment	3 E	3 E		1	2	3 E	3 E		3	0
Refunds of Specialty Plates	5 E	5 E			5	5 E	5 E		5	0
Department of Revenue Specialty Plate Fund Total	\$ 10	10	0	3	7	10	10	0	10	0
DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND										
Personal Service	\$ 12	12		11	1	11	11		11	0
Expense and Equipment						11	11			11
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 12	12	0	11	1	22	22	0	11	11
FAIR SHARE FUND										
Refunds of Tobacco and Cigarette Tax	\$ 11 E	11 E		7	4	11 E	21 E		11	10
Fair Share Fund Total	\$ 11	11	0	7	4	11	21	0	11	10

Appropriations designated with an "E" represent open-ended appropriations.
See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
FEDERAL AND OTHER FUNDS										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 50 E	50 E		15	35	50 E	50 E		12	38
Federal and Other Funds Total	<u>\$ 50</u>	<u>50</u>	<u>0</u>	<u>15</u>	<u>35</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>12</u>	<u>38</u>
HEALTH INITIATIVES FUND										
Personal Service	\$ 47	47	1	45	1	45	45	1	43	1
Expense and Equipment	4	4			4	4	4		2	2
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	25 E	1	7	17	25 E	35 E	1	14	20
Health Initiatives Fund Total	<u>\$ 81</u>	<u>81</u>	<u>2</u>	<u>57</u>	<u>22</u>	<u>79</u>	<u>89</u>	<u>2</u>	<u>64</u>	<u>23</u>
INCOME TAX DESIGNATIONS										
Income Tax Designations Distributions	\$ 32 E	39 E		30	9	9 E	20 E		18	2
Income Tax Designations Fund Total	<u>\$ 32</u>	<u>39</u>	<u>0</u>	<u>30</u>	<u>9</u>	<u>9</u>	<u>20</u>	<u>0</u>	<u>18</u>	<u>2</u>
MOTOR FUEL TAX FUND										
Refunds for Aviation Trust Fund	\$ 158 E	158 E		26	132	158 E	158 E		25	133
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	188,864 E		188,864	0	188,000 E	188,000 E		186,970	1,030
Motor Fuel Tax Fund Total	<u>\$ 188,158</u>	<u>189,022</u>	<u>0</u>	<u>188,890</u>	<u>132</u>	<u>188,158</u>	<u>188,158</u>	<u>0</u>	<u>186,995</u>	<u>1,163</u>
MOTOR VEHICLE COMMISSION FUND										
Personal Service	\$ 688	688		687	1	566	566		523	43
Expense and Equipment	381	381		76	305	418	418		50	368
Postage	41	41		41	0	39	40		40	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	12 E	12 E		3	9	12 E	12 E		2	10
Motor Vehicle Commission Fund Total	<u>\$ 1,122</u>	<u>1,122</u>	<u>0</u>	<u>807</u>	<u>315</u>	<u>1,035</u>	<u>1,036</u>	<u>0</u>	<u>615</u>	<u>421</u>

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
PETROLEUM INSPECTION FUND										
Personal Service	\$ 31	31		30	1	29	29		29	0
Expense and Equipment	3	3			3	3	3		3	0
Petroleum Inspection Fund Total	\$ 34	34	0	30	4	32	32	0	32	0
PETROLEUM STORAGE TANK INSURANCE FUND										
Personal Service	\$ 25	25		22	3	24	24		24	0
Expense and Equipment	1	16		15	1	1	1		1	0
Petroleum Storage Tank Insurance Fund Total	\$ 26	41	0	37	4	25	25	0	25	0
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (b)										
Personal Service	\$ 6,385	6,235	192	5,815	228	7,446	7,446	223	7,215	8
Expense and Equipment	3,267	3,417	98	3,005	314	6,106	6,106	183	5,626	297
Postage	1,719	1,719	52	1,614	53	1,603	1,603	5	1,598	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	1,791 E	2,291 E		2,210	81	1,264 E	2,064 E	38	1,991	35
Refunds of Motor Fuel Tax	10,414 E	10,414 E		8,908	1,506	10,414 E	10,414 E	312	9,552	550
State Highways and Transportation Department Fund Total	\$ 23,576	24,076	342	21,552	2,182	26,833	27,633	761	25,982	890
STATE SCHOOL MONEY FUND										
Refunds of Tobacco and Cigarette Tax	\$ 50 E	50 E		17	33	50 E	50 E		24	26
State School Money Fund Total	\$ 50	50	0	17	33	50	50	0	24	26

Appropriations designated with an "E" represent open-ended appropriations.
See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2007 AND 2006**

(in thousands of dollars)

(continued from previous page)

WORKERS' COMPENSATION FUND

Refunds - Overpayment and Errors of the
Workers' Compensation Fund
Refunds - Overpayment and Errors of the
Workers' Compensation-Second Injury Fund

	2007					2006				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
\$	1,670 E	1,670 E		78	1,592	1,670 E	1,670 E		148	1,522
	249 E	249 E			249	249 E	249 E			249
Workers' Compensation Fund Total	<u>\$ 1,919</u>	<u>1,919</u>	<u>0</u>	<u>78</u>	<u>1,841</u>	<u>1,919</u>	<u>1,919</u>	<u>0</u>	<u>148</u>	<u>1,771</u>
TOTAL BUDGETED GOVERNMENTAL FUNDS	<u>\$ 1,523,227</u>	<u>1,528,766</u>	<u>1,725</u>	<u>1,478,376</u>	<u>48,665</u>	<u>1,472,829</u>	<u>1,474,164</u>	<u>4,347</u>	<u>1,407,724</u>	<u>62,093</u>

Appropriations designated with an "E" represent open-ended appropriations.

(a) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol, was appropriated \$10,003,876 and incurred \$9,846,037 in expenditures of General Revenue funds to pay for Department of Revenue (Department) related expenditures. The funds were transferred back to the Department in Fiscal Year 2007.

(b) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (1998 - 2007)**

(in thousands of dollars)

	2007 (c)	2006 (b)	2005	2004	2003	2002	2001	2000	1999	1998
Travel	\$ 303	429	606	640	603	700	888	1,067		
Fuel and Utilities		83	115	122	141	92	97	41		
Supplies	9,699	5,205	9,639	11,773	12,016	10,661	11,933	11,186		
Professional Development	314	291	309	364	330	453	676	659		
Communication Services and Supplies	632	1,353	1,542	1,584	1,708	1,858	2,210	2,329		
Professional Services	11,933	23,111	29,032	24,377	13,873	13,814	12,647	13,311		
Maintenance and Repair Services	361	1,773	2,297	2,118	1,890	1,910	1,406	1,529		
Janitorial Services	1	54	93	93	96	77	75	48		
Computer Equipment	1,182	2,847	1,774	999	650	987	3,198	2,135		
Office Equipment	601	75	334	259	94	86	323	523		
Other Equipment	280	71	44	221	59	120	503	668		
Property\Lease\Rental	35	142	250	459	631	622	737	567		
Other Expenses	43	40	59	80	64	80	101	170		
Travel and Vehicle Expense (a)	\$								1,170	1,200
Transportation Equipment Purchase									214	221
Office Expense									4,197	5,016
Communication Expense									8,216	8,344
Office and Communication Equipment Purchase									813	916
Institutional and Physical Plant Expense									273	223
Institutional and Physical Plant Equipment Purchase									13	17
Professional Services									2,632	2,024
Data Processing Expense and Equipment									11,123	10,964
Other Expense									3,592	7,415
Total	\$ 25,384	35,474	46,094	43,089	32,155	31,460	34,794	34,233	32,243	36,340

(a) The state of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information prior to Fiscal Year 2000 is unavailable.

(b) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in Department of Revenue (Department) related expenditures.

(c) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FISCAL YEAR 2007**

(in thousands of dollars)		
	2007 (c)	2006
(a)		
Customer Services Division		
Personal Service		
Taxation	\$ 13,404	19,826
Motor Vehicle, Driver License, Customer Assistance	11,034	10,577
Expense and Equipment (b)		
Taxation	8,207	8,360
Motor Vehicle, Driver License, Customer Assistance	6,889	5,516
Fees to Counties & Collection Agency Fees	2,717	2,435
Payment of Fees to Counties for Liens	173	146
Contingency Payments		3,241
Tax Data Matching		5,400
Payment of Dues to the Multistate Tax Commission	163	163
Total	\$ 42,587	55,664
Fiscal Services Division		
Personal Service	\$ 9,671	10,136
Expense and Equipment	6,894	9,875
Total	\$ 16,565	20,011
Legal Services Division		
Personal Service	\$ 4,299	4,195
Expense and Equipment	341	338
Total	\$ 4,640	4,533
Total Personal Service	\$ 38,408	44,734
Total Expense and Equipment	25,384	35,474
TOTAL EXPENDITURES	\$ 63,792	80,208

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department of Revenue (Department) underwent a major reorganization. The prior divisional organization's expenditures are shown on page 82 for informational purposes.

(b) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in actual expenditures for Department related expenditures.

(c) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 1998 - 2005**

(a)	2005	2004	2003	2002	2001	2000	1999	1998
Division of Administration								
Personal Service	\$ 8,845	8,265	8,234	8,808	9,002	8,620	8,245	4,602
Expense and Equipment	7,164	7,381	8,783	7,770	9,477	10,604	11,527	9,480
Total	\$ 16,009	15,646	17,017	16,578	18,479	19,224	19,772	14,082
Division of Information Systems (b)								
Personal Service	\$							7,254
Expense and Equipment								6,390
Total	\$ 0	0	0	0	0	0	0	13,644
Division of Motor Vehicle and Driver Licensing Including Branch Offices								
Personal Service	\$ 18,535	17,975	17,797	18,493	18,399	17,725	17,187	14,677
Expense and Equipment	14,312	15,984	14,909	13,818	15,379	12,094	11,065	13,629
Commercial Driver License								
Information System Fees	267	267	253	275	264	267	225	229
Problem Driver Point System	39	58	86	59	84	137	142	107
Total	\$ 33,153	34,284	33,045	32,645	34,126	30,223	28,619	28,642
Division of Taxation and Collection								
Personal Service	\$ 25,568	24,909	24,436	25,399	26,242	25,535	24,366	12,203
Expense and Equipment	15,034	14,534	5,503	7,040	7,085	8,389	6,668	2,941
Fees to Counties & Collection Agency Fees	2,897	2,580	2,292	2,097	2,155	2,352	2,349	1,709
Payment of Fees to Counties for Liens	160	173	172	169	142	196	73	103
Contingency Payments	5,970	1,950						
Contract Auditors	3							
Tax Data Matching	85							
Payment of Dues to the Multistate Tax Commission	163	162	157	232	208	194	194	179
Total	\$ 49,880	44,308	32,560	34,937	35,832	36,666	33,650	17,135
Division of Compliance (b)								
Personal Service	\$							9,463
Expense and Equipment								1,573
Total	\$ 0	0	0	0	0	0	0	11,036
Total Personal Service	\$ 52,948	51,149	50,467	52,700	53,643	51,880	49,798	48,199
Total Expense and Equipment	46,094	43,089	32,155	31,460	34,794	34,233	32,243	36,340
TOTAL EXPENDITURES	\$ 99,042	94,238	82,622	84,160	88,437	86,113	82,041	84,539

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The divisions shown above no longer exist. The new organizational expenditures are shown on page 81.

(b) Due to a prior reorganization, these were no longer separate divisions after Fiscal Year 1998, but are shown for prior year comparative information.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (1998 - 2007)**

(in thousands of dollars)

	2007 (b)	2006 (a)	2005	2004	2003	2002	2001	2000	1999	1998
General Fund	\$ 45,571	56,188	43,660	40,595	36,106	36,280	40,003	42,579	40,699	38,582
Child Support Enforcement Collections Fund	2,058	2,622	2,622	2,398						
Conservation Commission Fund	517	490	711	546	505	505	493	474	340	440
Department of Revenue Federal Fund	3,578	5,012	6,322	5,771	836	495	173	37	42	213
Department of Revenue Information Fund	699	723	882	957	849	892	920	905	836	859
Department of Revenue Specialty Plate	3	5								
Division of Aging-Elderly Home Delivered Meals Trust Fund	11	11	15	14		11	21	21	21	20
Health Initiatives Fund	50	50	51	49	48	48	46	47	45	43
Motor Vehicle Commission Fund	804	612	940	730	636	665	653	648	570	399
Petroleum Inspection Fund	30	32	32	31	31	30	31	29	26	27
Petroleum Storage Tank Insurance Fund	37	25	25	23	23	23	23	22	21	21
State Highways and Transportation Department Fund	10,434	14,438	43,782	43,124	43,588	45,211	46,074	41,351	39,441	43,935
Total	\$ 63,792	80,208	99,042	94,238	82,622	84,160	88,437	86,113	82,041	84,539

(a) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in actual expenditures for Department of Revenue (Department) related expenditures.

(b) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (1998 - 2007)**

	(in thousands of dollars)									
	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Refunds for Overpayment of Tax	\$ 1,207,944	1,127,563	1,071,059	1,075,035	1,160,194	1,116,641	1,001,178	999,421	784,049	601,806
Refunds Required by Article X					5,950		98,856	178,843	318,792	376,281
County Stock Insurance Tax	2,615	780	150		150	150	150	5,226	5,316	5,030
Refunds for Aviation Trust Fund	26	25	68	53	58	158	15	12	14	13
Distribution of Funds Accruing to the Motor Fuel Tax Fund	188,864	186,970	190,669	188,472	181,562	175,915	175,550	158,125	136,362	134,164
Distribution of Income Tax Check-offs	30	18	32							
Distribution of Homestead Preservation Tax Credit	2,953									
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	2,210	1,991	1,791	1,493	1,264	2,256	2,148	2,011	1,613	1,900
Refunds of Tobacco and Cigarette Tax	31	49	84	150	40	363	40	66	81	4
Refunds of Motor Fuel Tax (a)	8,908	9,552	9,766	9,612	9,622	33,510	44,219	42,063	42,069	45,990
Refunds of Fees Credited to Motor Vehicle Commission Fund	3	2	1	1	6	7	8	5	8	
Refunds-Overpayment and Errors of the Workers' Compensation Fund	78	148	314	668	340	526	1,670	1,171	283	124
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund			10	10	505	701	149	499	134	49
Receipts from Gasoline Taxes for Distribution to Counties								28,895	102,097	100,918
Refunds-Federal and Other Funds	15	12	292	6	232	405	22	175		
Refunds-Debt Offset	250	206	251	288	277	313	163	123	94	164
Debt Offset Tax Credits	658	192								
Refunds of Specialty Plates		5								
Total Program Specific Distributions	\$ 1,414,585	1,327,513	1,274,487	1,275,788	1,360,200	1,330,945	1,324,168	1,416,635	1,390,912	1,266,443

(a) Fiscal Years 1998-2002 include the Highway Reciprocity Commission's special fuel tax refunds. Starting in Fiscal Year 2003, the special fuel tax refunds are paid from the Missouri Department of Transportation's appropriations as part of the Motor Carrier Unit consolidation.

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2007



The Fund Descriptions provide detail information about the state and non-state funds and the collections the Department of Revenue deposits to these funds.

State Fund Descriptions

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2007, the Missouri Department of Revenue received approximately 68 percent of its operational funding from the General Fund.

ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Sections 41.033 and 301.3123, RSMo, receives monetary donations from individuals conducting motor vehicle transactions. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a 1 percent collection fee from assessments levied on cotton growers by the Missouri Department of Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.

Fund Descriptions

CHILD SUPPORT ENFORCEMENT FUND

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Sections 454.405 and 454.420, RSMo. The fund consists of moneys from various sources including federal receipts and moneys collected from individuals with child support obligations on behalf of recipients of public assistance. The Missouri Department of Revenue receives appropriations from the fund.

CHILDREN'S TRUST FUND

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1000, RSMo.

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections. The Missouri Department of Revenue receives appropriations from this fund.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives 50 percent or 75 percent of the remaining money from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance after the Department deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the money exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 75 percent if the balance of the money is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo.

The fund also receives 100 percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

CRIMINAL RECORD SYSTEM FUND

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Missouri Department of Revenue collects on behalf of the state highway patrol's central repository. These fees are for criminal records checks and fingerprint searches.

Fund Descriptions

DEPARTMENT OF REVENUE FEDERAL FUND

The Motor Vehicle, Driver License, and Criminal Investigation Bureaus, and the General Counsel's Office enter into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various driver licensing programs and highway use tax compliance. All Missouri Department of Revenue (Department) appropriations pertaining to grant expenditures are charged to this fund. The Department transmits all reimbursement receipts to this fund.

DEPARTMENT OF REVENUE (DOR) INFORMATION FUND

The Department of Revenue (DOR) Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Missouri Department of Revenue (Department) charges for information sold to individuals, businesses, federal, state, and local governments. The Department receives appropriations from the fund.

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

The Department of Revenue Specialty Plate Fund, as authorized by Section 301.3150, RSMo, receives applications fees to defray the Missouri Department of Revenue's (Department) cost for issuing, developing, and programming specialty plates. The Department receives appropriations from the fund.

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 143.1002, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund. The Missouri Department of Revenue receives appropriations from this fund.

DNA PROFILING ANALYSIS FUND

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 surcharge assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding.

DOMESTIC RELATIONS RESOLUTION FUND

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

FAIR SHARE FUND

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

Fund Descriptions

FEDERAL SURPLUS PROPERTY

The Federal Surplus Property Fund, as authorized by Section 34.032, RSMo, receives proceeds from the Missouri Department of Revenue's (Department) vendor for recycling the Department's confidential records.

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Missouri Department of Revenue collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

HAZARDOUS WASTE FUND

The Hazardous Waste Fund, as authorized by Section 260.262, RSMo, receives 96 percent of the collections from fees imposed on the sale of lead-acid batteries.

HEAD INJURY FUND

The Head Injury Fund, as authorized by Section 304.028, RSMo, receives a \$2 surcharge collected by court clerks in all criminal cases.

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Sections 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes. The Missouri Department of Revenue receives appropriations from the fund.

INCOME TAX IRREVOCABLE DESIGNATION FUNDS

As authorized by Section 143.1005, RSMo, various funds receive contributions that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund, not to exceed \$200, due for credit to the following funds: the American Cancer Society Fund, Heartland Division, Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society Fund. Organizations applying for the first time must meet eligibility requirements and submit a \$1,000 application fee to be included on the income tax return which is deposited in that organization's fund. The Missouri Department of Revenue distributes the collections and accrued interest to the applicable organizations semiannually.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 488.5332, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

LOCAL RECORDS PRESERVATION FUND

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

MISSOURI CASA FUND

The Missouri CASA (Court-Appointed Special Advocate) Fund, as authorized by Section 488.636, RSMo, receives collections of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

MISSOURI COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The Missouri Department of Economic Development must approve the project agreement.

MISSOURI COMMUNITY COLLEGE JOB RETENTION TRAINING PROGRAM FUND

The Missouri Community College Job Retention Training Program Fund, as authorized by Section 178.764, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the retention of jobs. The Missouri Department of Economic Development must approve the project agreement.

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs.

Fund Descriptions

MISSOURI STATE WATER PATROL FUND

The Missouri State Water Patrol Fund, as authorized by Section 306.030, receives marine registration fees in excess of \$2 million annually. The Missouri Department of Revenue deposits the first \$2 million into the General Revenue Fund.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund, as authorized by Section 142.345, RSMo, accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Tax and Bonds Non-State Fund.

MOTOR VEHICLE COMMISSION FUND

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Missouri Department of Revenue (Department) collects from manufacturers, motor vehicle dealers, and boat dealers. The Department receives appropriations from the fund.

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Missouri Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The Missouri Department of Revenue receives appropriations from the fund.

PETROLEUM STORAGE TANK INSURANCE FUND

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Missouri Department of Revenue (Department) collects from owners and operators of underground and aboveground storage tanks. This fund

Fund Descriptions

supercedes the Underground Storage Tank Insurance Fund. The Department receives appropriations from this fund.

PUTATIVE FATHER REGISTRY FUND

The Putative Father Registry Fund, as authorized by Section 453.020, RSMo, receives fees imposed on individuals petitioning for adoption.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

SCHOOL DISTRICT TRUST FUND

The School District Trust Fund, as authorized by Section 144.701, RSMo, receives the education "Proposition C" sales and use tax collections.

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives 50 percent or 25 percent of the remaining funds from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance after the Missouri Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the funds exceeds \$1 million plus the previous 12 months expenditures, paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Sections 595.050 and 595.055, RSMo. The fund receives 25 percent if the balance of the funds is less than \$1 million plus the previous 12 months expenditures, paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Sections 595.050 and 595.055, RSMo.

SOIL AND WATER SALES TAX FUND

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

Fund Descriptions

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives the \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund may receive a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives \$150 surcharges collected by court clerks. The surcharges are assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived, to be paid by the state, there is a criminal proceeding, or the defendant has been dismissed by the court.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. The Missouri Department of Revenue receives appropriations from this fund.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

STATE LAND SURVEY PROGRAM FUND

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

STATE ROAD BOND FUND

The State Road Bond Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives increments of motor vehicle sales taxes formerly deposited to the General Fund. By Fiscal Year 2009, 100 percent of the state motor vehicle sales tax proceeds currently deposited to the General Fund will be deposited in the State Road Bond Fund.

STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel.

Fund Descriptions

STATE SCHOOL MONEY FUND

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

STATE TRANSPORTATION FUND

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Section 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding. Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

WORKERS' COMPENSATION FUND AND WORKERS' COMPENSATION SECOND INJURY FUND

The Workers' Compensation Fund and Workers' Compensation Second Injury Fund, as authorized by Sections 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation second injury tax. The Missouri Department of Insurance determines when an abatement year occurs. The Department of Labor and Industrial Relations began collecting workers compensation receipts in Fiscal Year 2006.

WORLD WAR II MEMORIAL TRUST FUND

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

Fund Descriptions

Non-State Fund Descriptions

BANKRUPTCY CLEARING FUND

The Bankruptcy Clearing Fund receives delinquent tax and fee payments from bankrupt entities. Once the Missouri Department of Revenue (Department) identifies the money to a particular tax type, the Department transfers to the appropriate fund.

BASE STATE REGISTRATION FUND

The Base State Registration Fund, as authorized by Section 622.095, RSMo, received registration, administration, and license fees collected by the Missouri Department of Transportation (MoDOT) on behalf of other jurisdictions under the Base State Registration Plan. MoDOT directed the payment of the fees collected to the appropriate jurisdictions. The Missouri Department of Revenue (Department) exercised administrative control over the fund. In Fiscal Year 2007, the Department of Revenue consolidated the Base State Registration fund into the MoDOT Non-State Fund.

CABARET SALES TAX FUND

The Cabaret Sales Tax Fund received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Missouri Department of Revenue (Department) began distributing the money, as directed by the court, to cities and counties in Fiscal Year 2002. In Fiscal Year 2007, the Department consolidated the Cabaret Sales Tax Fund into the Sales and Use Non-State Tax Fund.

CIGARETTE AND TOBACCO TAX AND BOND FUND

The Cigarette and Tobacco Tax and Bond Fund receives cigarette tax money the Missouri Department of Revenue (Department) collects for Jackson County and St. Louis County as authorized by Sections 66.340, 66.350, and 210.320, RSMo. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The Department disburses the tax collections back to Jackson County and the political subdivisions within St. Louis County. The fund also receives cash bonds that are posted by tobacco product wholesaler licensees as authorized by Section 149.035, RSMo. The Department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

COMPLIANCE CLEARING FUND

The Missouri Department of Revenue (Department) audits business tax returns for compliance with sales, use, corporate, and withholding tax statutes. Field compliance personnel collect tax payments for any discrepancies, and the Department holds the payments in this fund pending the final audit review and identification of fund types. Upon fund identification, the Department transfers the tax payment to the appropriate funds.

COUNTY AND OTHER MISCELLANEOUS NON-STATE FUNDS

The County and Other Miscellaneous Non-State Funds is a combination of the following taxes and fees:

- **County Private Car Tax**
As authorized by Section 137.1021, RSMo, the Missouri Department of Revenue collects taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. This distribution is based on each county's percentage of main track line to the aggregate total of the state.
- **Statutory County Recorder's Fees**
As authorized by Section 59.800, RSMo, the Missouri Department of Revenue (Department) receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. Annually, the Department distributes the amount collected, less \$55,000, to qualified counties. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder. Also, the office of the recorder of deeds has to collect less than \$55,000 from the \$3 of the \$5 fee.
- **Safety Responsibility Custody Deposits**
As authorized by Section 303.030, RSMo, the Missouri Department of Revenue (Department) receives deposits from uninsured motorists involved in motor vehicle accidents. The Department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

DEPARTMENT OF AGRICULTURE NON-STATE FUNDS

The Department of Agriculture Non-State Funds is a combination of the following taxes and fees:

- **Department of Agriculture Check-Off Fees**
As authorized by Section 275.350, RSMo, the Missouri Department of Agriculture receives commodity merchandising program fees. The Department of Agriculture distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The Missouri Department of Revenue exercises administrative control over the fund.
- **Missouri Cotton Growers Organization Assessments**
As authorized by Section 263.527, RSMo, the Missouri Department of Agriculture receives assessments levied on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture. The Missouri Department of Revenue exercises administrative control over the fund.

Fund Descriptions

FAMILY SUPPORT TRUST FUND

The Family Support Trust Fund receives funds collected from individuals with child support obligations and transfers the funds to a third party contractor for distribution to the custodial parent.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund receives franchise taxes (a state tax) and financial institutions taxes (a local tax) that banks may file on one return. When the Missouri Department of Revenue (Department) identifies the franchise tax portion, the Department transfers the tax to the General Fund. The financial institution tax, as authorized by Chapter 148, RSMo, is a tax on the net income of financial institutions. The Department disburses it back to the counties. The fund also receives premium taxes from domestic stock insurance companies, as authorized by Section 148.330, RSMo. The Department distributes the insurance tax to the State Treasurer, counties, and school districts.

HIGHWAY RECIPROCITY COMMISSION HOLDING FUND

The Highway Reciprocity Commission Holding Fund held money until it became identifiable to a particular tax type. Once the Missouri Department of Transportation's (MoDOT) Motor Carrier Unit identified the money to a particular tax type, MoDOT transferred it from this holding fund to the State Treasurer, the International Registration Plan Fund, the International Fuel Tax Agreement Fund, and/or the International Fuel Tax Agreement Bond Fund. The Missouri Department of Revenue (Department) exercised administration control over the fund. In Fiscal Year 2007, the Department consolidated the Highway Reciprocity Commission Holding Fund into the MoDOT Non-State Fund.

INTERNATIONAL FUEL TAX AGREEMENT FUND

The Missouri Department of Transportation used the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo. The Missouri Department of Revenue (Department) exercised administrative control over the fund. In Fiscal Year 2007, the Department consolidated the International Fuel Tax Agreement Fund into the MoDOT Non-State Fund.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

The Missouri Department of Transportation (MoDOT) used the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunded the bond to the taxpayer when the taxpayer discontinued business operations or deposited the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeited the bond. The Missouri Department of Revenue (Department) exercised administrative control over the fund. In Fiscal Year 2007, the Department consolidated the International Fuel Tax Agreement Bond Fund into the MoDOT Non-State Fund.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Missouri Department of Transportation (MoDOT) collects license plate fees due to other jurisdictions. MoDOT collected these fees and remitted them to and disbursed them from the International Registration Plan Fund. The Missouri Department of Revenue (Department) exercised administrative control over the fund. In Fiscal Year 2007, the Department consolidated the International Registration Plan Fund into the MoDOT Non-State Fund.

LOCAL OPTION USE TAX FUND

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, received collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax was imposed on all transactions, which were subject to taxes under Sections 144.600 to 144.745, RSMo. The Missouri Department of Revenue (Department) distributed this money to the taxing jurisdictions. In Fiscal Year 2007, the Department consolidated the Local Option Use Tax Fund into the Sales and Use Non-State Tax Fund.

LOCAL SALES TAX FUND

The Local Sales Tax Fund received various types of local political subdivision sales tax collections and subsequently, distributed the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorized the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo. In Fiscal Year 2007, The Missouri Department of Revenue consolidated the Local Sales Tax Fund into the Sales and Use Non-State Tax Fund.

LOCAL USE TAX FUND

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The Missouri Department of Revenue (Department) distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and, therefore, the Department ceased collecting the tax. In Fiscal Year 2007, the Department consolidated the Local Use Tax Fund into the Sales and Use Non-State Tax Fund.

MoDOT NON-STATE FUND

The MoDOT Non-State Fund is a combination of the following taxes and fees. The Missouri Department of Revenue (Department) exercise administrative control over the fund.

- **Base State Registration**

The Missouri Department of Transportation (MoDOT) receives registration, administration, and license fees on behalf of other jurisdictions as authorized by Section 622.095, RSMo. MoDOT directs the payment of the fees collected to the appropriate jurisdictions.

Fund Descriptions

- **International Fuel Tax Agreement**
The Missouri Department of Transportation holds and disburses fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.
- **International Fuel Tax Agreement Bond**
The Missouri Department of Transportation (MoDOT) holds fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.
- **International Registration Plan**
The Missouri Department of Transportation collects license plate fees due to other jurisdictions as authorized by Section 301.227, RSMo.

MOTOR FUEL TAX AND BOND FUND

The Motor Fuel Tax and Bond Fund receives state and local highway use taxes and fees. The Missouri Department of Revenue (Department) transfers the state taxes and fees to the State Treasurer. The Department distributes the local taxes and fees to political subdivisions monthly. The Motor Fuel Tax and Bond Fund also receives cash bonds from taxpayers as authorized by Section 142.462, RSMo, or payments from fuel distributors eligible to participate in a pool bond as authorized by Section 142.896, RSMo. The Department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond due to motor fuel tax delinquencies.

MOTOR VEHICLE LOCAL SALES TAX FUND

The Motor Vehicle Local Sales Tax Fund is a depository collection account for the sales taxes and fees collected by the Missouri Department of Revenue (Department) at the contracted agent offices. The Department transfers this money to the Local Sales Tax and Local Option Use Tax Funds for distribution to the political subdivisions and to the appropriate state funds.

MOTOR VEHICLE PROTEST FUND

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, received motor vehicle sales and use tax paid under protest. The Missouri Department of Revenue (Department) transmitted the general revenue portion of the taxes paid under protest to the General Fund and deposited the remainder into this fund. The Department either returned the protested taxes to the taxpayer or remitted the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts. In Fiscal Year 2007, the Department consolidated the Motor Vehicle Protest Fund into the Sales and Use Non-State Tax Fund.

PROTESTED SALES AND USE TAX FUND

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, received sales and use taxes that taxpayers paid under protest. The Missouri Department of Revenue (Department) transmitted the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The Department deposited all other state and local sales and use taxes paid under protest into this fund. The Department either returned the protested sales and use taxes to the taxpayer or remitted them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts. In Fiscal Year 2007, the Department consolidated the Protested Sales and Use Tax Fund into the Sales and Use Non-State Tax Fund.

RIVERBOAT GAMING TAXES AND FEES FUND

The Riverboat Gaming Fund is a combination of the following taxes and fees:

- **Riverboat Gaming Admission Fees**
As authorized by Section 313.820 and 313.835, RSMo, the Missouri Department of Revenue (Department) collects a \$2 admission fee from gaming boats for each person embarking on a boat. The Department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**
As authorized by Section 313.822, RSMo, the Missouri Department of Revenue (Department) collects gaming gross receipts tax from boats conducting gaming activities. The Department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

SALES TAX ELECTRONIC HOLDING FUND

The Sales Tax Electronic Holding Fund received collections from sales and use taxpayers that filed payment and/or returns electronically. The Missouri Department of Revenue (Department) transferred the collections to the appropriate fund(s) after it processed the returns and identified the tax type. In Fiscal Year 2007, the Department consolidated the Sales Tax Electronic Holding Fund into the Sales and Use Non-State Tax Fund.

ST. LOUIS 3/8% HOLDING FUND

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Missouri Department of Revenue (Department) distributed most of the tax to St. Louis City. The Department transferred the balance of the fund to the General Fund.

Fund Descriptions

SALES AND USE NON-STATE TAX FUND

The Sales and Use Non-State Tax Fund is a combination of the following taxes:

- **Cabaret Sales Tax**
The Missouri Department of Revenue (Department) received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Department distributes the money as directed by the court to cities and counties.
- **Local Option Use Tax**
The Missouri Department of Revenue (Department) receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.
- **Local Sales Tax**
The Missouri Department of Revenue (Department) receives types of local political subdivision sales tax collections and subsequently distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.
- **Local Use Tax Fund**
The Missouri Department of Revenue (Department) received collections from a 1 ½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax as authorized by Section 144.748, RSMo. The Department distributed the money to political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined the tax was unconstitutional and, therefore, the Department ceased collecting the tax.
- **Suspense Holding**
The Missouri Department of Revenue receives sales and use tax collections that cannot immediately identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

SUSPENSE HOLDING FUND

The Suspense Holding Fund received sales and use tax collections that the Missouri Department of Revenue (Department) could not immediately identify to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transferred the collections to the appropriate fund(s) after it processed the returns and identified the tax type. In Fiscal Year 2007, the Department consolidated the Suspense Holding Fund into the Sales and Use Non-State Tax Fund.

Missouri Department of Revenue

Non-Appropriated Funds Sources and Application Fiscal Year Ended June 30, 2007



This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 242,140	435,349	417,520	259,969	Cash	259,969
Animal Waste Treatment System Loan Program	116,264	1,796,866	1,299,919	613,211	Cash	613,211
Beginning Farmer Loan Program	105,302	20,183	51,351	74,134	Cash	74,134
Agricultural Product Utilization Contributor Tax Credit Program	1,359,088	6,773,713	7,823,692	309,109	Cash	309,109
Family Farm Breeding Livestock Loan Program	0	24,433	31	24,402	Cash	24,402
Mo. State Fair Grandstand/Event Escrow Account	1,151,723	1,846,133	1,800,697	1,197,159	Cash	1,197,159
Mo. State Fair Foundation	126,550	157,817	169,863	114,504	Cash	114,504
Mo. State Fair Agricultural Youth Fund	98,404	125,839	110,953	113,290	Cash	113,290
Mo. State Fair Sheep Producers Fund	24,221	146	0	24,367	Cash	24,367
Mo. State Fair Endowment Fund	507	5	0	512	Cash	512
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 1,478,646	2,781,297	2,972,919	1,287,024	Cash	1,287,024
Consumers Promotion	8,480	20	0	8,500	Cash	8,500
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,482,648	33,862,486	33,806,589	3,538,545	Cash	3,538,545
Inmate Canteen Fund	10,310,652	31,100,030	27,320,066	14,090,616	Cash	14,090,616
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 319,940,193	232,081,139	202,605,868	349,415,464	Cash, TI	2,100,868,984
Missouri Development Finance Board	71,350,062	9,487,523	4,672,303	76,165,282	Cash, TI, Rec, Eq, Pre Exp	151,788,684
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 372,856	28,557	8,657	392,756	Cash, CS	392,756
Student and Activities Fund	77,655	181,800	75,846	183,609	Cash	183,609
Missouri School for the Blind:						
Trust Fund	6,496,820	803,396	641,744	6,658,472	Cash, CS	6,658,472
Activities Fund	48,201	129,795	115,188	62,808	Cash	62,808
Student Fund	4,039	247	1,475	2,811	Cash	2,811
Handicapped Children's Trust Fund	438,967	30,582	30,779	438,770	Cash, CS	438,770

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 43,407	242,278,644	240,984,006	1,338,045	Cash	1,338,045
<u>University of Central Missouri:</u>						
Current General Fund	\$ 21,376,910	67,279,502	68,194,839	20,461,573	FA, Rec	20,461,573
Current Restricted Fund	257,957	11,522,107	11,762,043	18,021	FA	18,021
Auxiliary Services Designated	3,135,563	28,085,816	26,679,778	4,541,601	FA	4,541,601
Loan Funds - Restricted Fund	7,982,851	52,835	7,613	8,028,073	Rec	8,028,073
Unexpended Plant Restricted Fund	7,954,159	10,032,952	7,437,436	10,549,675	FA	10,549,675
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 1,408,553	7,319,687	7,780,345	947,895	Cash,Rec	947,895
Other Revenues	(186,057)	243,039	164,621	(107,639)	Cash,Rec	(107,639)
Current Funds - Restricted:						
Federal Grants	(5,126)	5,683,853	5,679,723	(996)	Cash,Rec	(996)
Other Gifts, Grants, and Contracts	310,227	301,774	208,395	403,606	Cash,Rec	403,606
Loan Fund	217,895	3,426	0	221,321	Cash,Rec	221,321
Endowment	822,540	14,174	94	836,620	Cash,TI	836,620
Plant	4,860,443	1,784,537	1,669,118	4,975,862	Rec,TI	4,975,862
<u>Missouri Southern State University:</u>						
Current Funds	\$ 60,011,487	42,383,532	46,021,150	56,373,869	Cash,Rec,Inv,Pre Exp,Eq	78,066,074
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$ 0	21,250,801	21,250,801	0		
Interest Income	0	634,807	634,807	0		
State Vocational Reimbursements	0	32,496	32,496	0		
Reimbursement from Auxiliary	0	169,020	169,020	0		
Miscellaneous Income	0	162,190	162,190	0		
Auxiliary Services:						
Student Fees	0	1,085,726	1,085,726	0		
Sales and Services	0	6,235,098	6,235,098	0		
Interest Income	0	338,730	338,730	0		

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating and Designated	\$ 10,615,251	47,922,932	49,855,556	8,682,627	Cash,Inv,Rec	13,729,215
Auxiliary Enterprises	0	17,835,874	17,835,874	0	Cash,Inv,Rec	597,652
Restricted	587,050	8,973,091	8,892,059	668,082	Cash,Rec	769,537
Loan Fund	2,834,224	81,459	134,930	2,780,753	Cash,Rec	2,932,424
Plant Fund:						
Renewals and Replacements	86,223	1,307,235	981,881	411,577	Cash,Rec	1,087,311
Debt Service	2,695,686	4,493,940	5,102,510	2,087,116	Cash,Rec	8,851,459
Investment in Plant	181,874,969	3,791,815	1,142,344	184,524,440	Eq	154,133,805
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 28,032,289	121,565,470	117,584,064	32,013,695	Cash,Inv,Rec	37,551,709
Loan Fund	5,145,460	76,141	114,628	5,106,973	Cash,Rec	5,110,347
Endowment and Similar Funds	4,012,387	192,949		4,205,336	FA	4,205,337
Plant Fund	181,528,571	26,050,672	39,386,645	168,192,598	Cash,Inv,Rec	277,920,270
Agency Fund	163,452	330,752	427,215	66,989	Cash	71,456
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 30,324,656	67,373,609	57,895,450	39,802,815		
Designated Fund	4,204,287	7,541,080	8,180,865	3,564,502		
Endowment	199,762	522,500		722,262		
Total General Operating Fund	<u>34,728,705</u>	<u>75,437,189</u>	<u>66,076,315</u>	<u>44,089,579</u>	Cash, TI, Rec, Inv	70,249,156
Other Funds:						
Designated Fund	1,924,710	22,206,326	18,335,944	5,795,092	Cash,TI,Rec,Inv,Land,Bldg,Eq	6,834,652
Auxiliary Fund	54,924,955	40,599,879	35,014,430	60,510,404	Cash,TI,Rec,Inv,Land,Bldg,Eq	95,218,003
Restricted and Loan Fund	3,700,613	17,903,300	17,675,162	3,928,751	Cash, Rec	4,810,014
Plant Fund	178,960,447	9,563,573	19,850,204	168,673,816	Cash,TI,Rec,Inv,Land,CWIP,Bldg,Eq	250,629,502
West Plains Fund	14,213,659	4,280,172	4,171,325	14,322,506	Cash,Rec,Inv,Land,CWIP,Bldg,Eq	16,102,352
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 54,462,109	65,116,540	59,850,046	59,728,603	Cash,TI,Inv,Rec	61,625,625
Current Funds - Restricted	10,848,349	5,020,495	5,684,302	10,184,542	Cash,Rec	8,636,766
Plant Fund	9,520,003	18,196,012	11,918,321	15,797,694	Cash,TI,Rec,CWIP	126,231,561
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (1,502,815,000)	1,520,997,000	1,851,384,000	(1,833,202,000)	Cash,TI,Rec,Inv	839,226,000
Restricted Funds	81,712,000	257,660,000	298,502,000	40,870,000	Cash,TI,Rec,Inv	114,877,000

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 188,196,088	586,265,039	683,448,770	91,012,357	Cash	91,012,357
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 193,350	2,141,959	2,158,687	176,622	Cash	176,622
Bellefontaine Habilitation Center	198,499	1,696,356	1,212,383	682,472	Cash	682,472
Central Missouri Regional Center	241,190	4,519,113	4,494,045	266,258	Cash	266,258
Cottonwood Residential Treatment Center	835	7,292	6,999	1,128	Cash	1,128
Fulton State Hospital	404,910	2,408,641	2,327,258	486,293	Cash	486,293
Hannibal Regional Center	212,636	2,761,020	2,758,151	215,505	Cash	215,505
Hawthorn Children's Psychiatric Hospital	2,369	19,589	19,734	2,224	Cash	2,224
Higginsville Habilitation Center	172,404	1,495,941	1,468,354	199,991	Cash	199,991
Joplin Regional Center	297,026	2,451,873	2,426,620	322,279	Cash	322,279
Kansas City Regional Center	857,591	9,683,778	9,668,501	872,868	Cash	872,868
Kirksville Regional Center	92,644	1,028,516	1,043,262	77,898	Cash	77,898
Marshall Habilitation Center	149,326	1,875,518	1,834,681	190,163	Cash	190,163
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	11,999	66,265	66,581	11,683	Cash	11,683
Total Donated Stock	5,493			5,493	CS	18,074
Mid-Missouri Mental Health Center	2,134	69,571	71,439	266	Cash	266
Missouri Sexual Offender Treatment Center	10,994	69,315	65,768	14,541	Cash	14,541
Nevada Habilitation Center	156,970	819,077	687,970	288,077	Cash	288,077
Northwest Mo. Psychiatric Rehabilitation Center	141,873	713,831	673,219	182,485	Cash	182,485
Poplar Bluff Regional Center	239,915	2,317,822	2,332,264	225,473	Cash	225,473
Rolla Regional Center	406,360	2,091,268	2,099,826	397,802	Cash	397,802
Sikeston Regional Center	198,153	1,868,647	1,840,317	226,483	Cash	226,483
Southeast Mo. Mental Health	226,650	2,137,989	2,111,722	252,917	Cash	252,917
Southeast Mo. Residential Services	25,376	399,873	406,092	19,157	Cash	19,157
Southwest Mo. Mental Health	21,253	365,449	341,367	45,335	Cash	45,335
Springfield Regional Center	311,976	2,518,898	2,522,115	308,759	Cash	308,759
St. Louis Developmental Dis. Treatment Center	192,459	1,615,465	1,177,808	630,116	Cash	630,116
St. Louis Regional Center	670,357	6,882,864	5,181,799	2,371,422	Cash	2,371,422
St. Louis Psychiatric Rehabilitation Center	415,991	3,476,050	3,289,660	602,381	Cash	602,381
Western Missouri Mental Health	51,929	390,971	396,961	45,939	Cash	45,939
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 107,138	134,778	73,470	168,446	Cash	168,446

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 140,812	2,170,941	2,166,164	145,589	Cash,Repo	145,589
Missouri Savings Bond Account	13,822	309,806	311,406	12,222	Cash	12,222
Old Age Survivors Disability and Health Insurance Trust Fund	3,881	293,922,502	293,922,480	3,903	Cash	3,903
MO State Employees Deferred Comp. Fund	49,695	71,838,892	71,862,121	26,466	Cash	26,466
State of MO Cafeteria Plan Account	13,911	219,199	220,330	12,780	Cash	12,780
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 148,182	2,713,902	2,773,859	88,225	Cash	88,225
Fiduciary Residents Cash Fund	0	41,748	41,748	0		
Veterans' Home Foundation	437,373	256,022	195,440	497,955	Cash,Rec,CS	497,955
Mo. Veterans' Home, Mexico:						
Assistance League	386,721	184,861	118,837	452,745	Cash,CD	452,745
Residents Cash Fund	81,474	3,003,167	2,952,538	132,103	Cash	132,103
Fiduciary Residents Cash Fund	2,891	49,532	51,183	1,240	Cash	1,240
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	603,448	173,180	118,895	657,733	Cash,CD,TI	657,733
Residents Cash Fund	200,773	4,023,277	4,035,001	189,049	Cash	189,049
Fiduciary Residents Cash Fund	1,470	35,605	37,075	0		
Mo. Veterans' Home, St. James:						
Assistance League	169,057	122,155	109,460	181,752	Cash,CD,	181,752
Residents Cash Fund	241,511	3,195,097	3,158,068	278,540	Cash	278,540
VA Fiduciary Fund	455	68,765	67,419	1,801	Cash	1,801
Social Security Beneficiaries Account	0	74,421	74,421	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	503,494	5,591,742	5,581,691	513,545	Cash	513,545
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	96,199	690,037	705,498	80,738	Cash	80,738
Mo. Veterans' Cemetery, Springfield:	22,975	10,918	409	33,484	Cash	33,484
Mo. Veterans' Commission, Cameron:						
Assistance League	71,912	66,613	98,451	40,074	Cash,CD	40,074
Residents Cash Fund	165,425	1,094,930	1,040,920	219,435	Cash	219,435
Fiduciary Fund	42,609	59,642	45,727	56,524	Cash	56,524
Mo. Veterans' Commission Foundation, Inc.	39,792	59,603	51,170	48,225	Cash,CD	48,225

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 6,983,737,684	1,527,238,314	453,982,461	8,056,993,537	Cash,Rec,TI,Eq	9,236,637,225
Judicial Plan	57,728,934	35,106,577	20,654,691	72,180,820	Cash,Rec,TI,Eq	82,617,623
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	370,571	27,656,162	27,628,971	397,762	Cash,Rec,TI	3,371,301
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Northeast Community Treatment						
Center Canteen Fund	\$ 407	234	219	422	Cash	422
Babler Lodge Canteen Fund	31	0	31	0		
W.E. Sears Youth Center	499	1,079	972	606	Cash	606
Excel School Canteen Fund	337	168	30	475	Cash	475
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 9,429,241	16,936,173	5,083,283	21,282,131	Cash,TI	21,282,131
Insurance Plan-Cash	2,358,559	281,077,436	279,529,745	3,906,250	Cash	3,906,250
Insurance Plan-Investments	32,029,189	178,158,467	182,924,822	27,262,834	FA	27,262,834
Insurance Plan-Accrued Interest	184,476	998,018	911,542	270,952	FA	270,952
Insurance Plan-Receivables	83,708	12,854,769	11,857,398	1,081,079	Rec	1,081,079
Insurance Plan-CD	100,912	3,908	0	104,820	CD	104,820
Self Insurance Plan-Cash	1,622,528	132,776,402	134,398,930	0	Cash	0
Self Insurance Plan-Investments	47,696,025	122,861,424	103,257,241	67,300,208	FA	67,300,208
Self Insurance Plan-Escrow	207,333	2,205	0	209,538	FA	209,538
Self Insurance Plan-Accrued Interest	371,224	2,382,263	2,067,544	685,943	FA	685,943
Self Insurance Plan-Prepays	0	175,199	58,201	116,998	Pre Exp	116,998
Self Insurance Plan-Receivables	0	3,000,000	2,739,780	260,220	Rec	260,220
Finance Corporation-Highway	12,779,188	269,061,103	275,771,605	6,068,686	Cash,FA	6,068,686
Finance Corporation-Transit	35,415,449	627,750,992	611,687,046	51,479,395	Cash,FA	51,479,395
Finance Corporation-Transportation	30,793,421	9,577,602	15,130,825	25,240,198	Rec,FA	25,240,198

See page 108 for explanation of footnotes.

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